



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County  
0341 Marion Elem**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk** Rae Mitchell

Phone #: (406) 854-2333

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Mary Hendrickson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Donna Maddux

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County

0341 Marion Elem

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503411403	84.367
210	Interest	LOCAL		
215	Gifts/Fundraising	LOCAL		
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503413103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	1503413903	84.298
543	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	1234567890	84.358A
603	Title II, Part D, Ed Technology	FEDERAL	1503416003	84.318

# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,436.86	9,629.53		5,667.98
02	Taxes Receivable - Real and Personal (120-149)	27,819.27	5,531.07		
03	Taxes Receivable - Protested (150-159)	388.78	75.97		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>106,644.91</b>	<b>15,236.57</b>		<b>5,667.98</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	28,208.05	5,607.04		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>28,208.05</b>	<b>5,607.04</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	33,689.25			
48	Fund Balance for Budget (961-970)	44,747.61	9,629.53		5,667.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>78,436.86</b>	<b>9,629.53</b>		<b>5,667.98</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>106,644.91</b>	<b>15,236.57</b>		<b>5,667.98</b>

# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59.68	16,908.24	9,841.21	
02	Taxes Receivable - Real and Personal (120-149)	12.53			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>72.21</b>	<b>16,908.24</b>	<b>9,841.21</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12.53		4,071.42	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>12.53</b>		<b>4,071.42</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,115.00	
48	Fund Balance for Budget (961-970)	59.68	16,908.24	4,654.79	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>59.68</b>	<b>16,908.24</b>	<b>5,769.79</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>72.21</b>	<b>16,908.24</b>	<b>9,841.21</b>	

# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,008.16
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				<b>1,008.16</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				1,008.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>1,008.16</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>1,008.16</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County  
0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,546.02	3,243.72	2,144.24	
02	Taxes Receivable - Real and Personal (120-149)			52.17	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,546.02</b>	<b>3,243.72</b>	<b>2,196.41</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			52.17	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>52.17</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,546.02	3,243.72	2,144.24	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,546.02</b>	<b>3,243.72</b>	<b>2,144.24</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,546.02</b>	<b>3,243.72</b>	<b>2,196.41</b>	

# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,065.61		
02	Taxes Receivable - Real and Personal (120-149)		1,686.96		
03	Taxes Receivable - Protested (150-159)		22.75		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		5,775.32		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,709.71		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,709.71		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		4,065.61		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		4,065.61		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		5,775.32		



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,239.67	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,239.67	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			9,239.67	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,239.67	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,239.67	



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County  
0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	152.00	1,845.35		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	152.00	1,845.35		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	152.00	1,845.35		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	152.00	1,845.35		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	152.00	1,845.35		



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			12,347.42	
11	Buildings and Building Improvements (331 & 332)			577,732.75	
12	Machinery and Equipment (341 & 342)			132,994.81	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				3,152.40
15	Amounts to be Provided (404-406)				30,392.76
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>723,074.98</b>	<b>33,545.16</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				16,709.00
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				16,836.16
35	<b>TOTAL LIABILITIES</b>				<b>33,545.16</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			723,074.98	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>723,074.98</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>723,074.98</b>	<b>33,545.16</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

## 01 - General Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	185,108.37	237,619.07
1112	District Levy - Personal Property	4,905.54	4,683.79
1113	District Levy - Heavy Motor Vehicles	43.01	187.41
1190	Penalties and Interest on Taxes	1,945.98	2,883.21
1510	Interest Earnings	2,017.77	990.46
3110	Direct State Aid	234,442.48	238,567.61
3115	State Spec Ed Allowable Cost Pymt to Districts	19,472.30	22,288.00
3120	State Guaranteed Tax Base Aid	35,503.08	29,125.62
3440	State HB20/SB417 Prop Tax Reimb	451.68	387.79
3444	State School Block Grant	22,150.87	21,587.74
6100	Material Prior Period Revenue Adjustments	634.02	459.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>506,675.10</b>	<b>558,780.56</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	232,999.94	255,104.80
2XX	Personal Services - Employee Benefits	27,981.36	40,019.16
3XX	Purchased Professional and Technical Services	451.95	0.00
4XX	Purchased Property Services	2,538.53	4,011.13
5XX	Other Purchased Services	0.00	15.84
6XX	Supplies and Materials	20,098.54	22,487.42
7XX	Property and Equipment Acquisition	0.00	13,243.00
8XX	Other Expenditures	1,881.34	705.10
21XX	Support Services - Students		
1XX	Personal Services - Salaries	8,553.00	10,170.00
2XX	Personal Services - Employee Benefits	48.44	64.51
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	2,500.00	2,500.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	10,964.55	11,606.50
2XX	Personal Services - Employee Benefits	1,872.29	2,294.82
6XX	Supplies and Materials	730.96	1,502.46
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	11,344.63	12,849.14
2XX	Personal Services - Employee Benefits	64.25	81.50
3XX	Purchased Professional and Technical Services	410.00	1,493.95
5XX	Other Purchased Services	7,722.76	8,632.46



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County**  
**0341 Marion Elem**

## 01 - General Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	352.75	478.24
		810	Dues and Fees	844.00	0.00
		8XX	Other Expenditures	100.28	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	40,479.23	39,333.60
		2XX	Personal Services - Employee Benefits	9,353.65	4,691.90
		3XX	Purchased Professional and Technical Services	165.00	103.95
		5XX	Other Purchased Services	389.99	422.81
		6XX	Supplies and Materials	222.40	266.35
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	24,455.37	22,692.90
		2XX	Personal Services - Employee Benefits	138.50	4,544.34
		3XX	Purchased Professional and Technical Services	2,565.00	4,445.95
		5XX	Other Purchased Services	1,237.21	1,544.20
		6XX	Supplies and Materials	274.18	131.49
		810	Dues and Fees	75.00	0.00
		8XX	Other Expenditures	216.08	160.25
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	14,735.18	11,164.24
		2XX	Personal Services - Employee Benefits	372.15	4,471.22
		3XX	Purchased Professional and Technical Services	1,821.91	2,116.64
		4XX	Purchased Property Services	20,197.14	24,159.78
		5XX	Other Purchased Services	321.16	277.76
		6XX	Supplies and Materials	7,297.08	1,484.94
		7XX	Property and Equipment Acquisition	5,700.00	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	963.52	0.00
		2XX	Personal Services - Employee Benefits	5.46	0.00
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	34.97	0.00
		2XX	Personal Services - Employee Benefits	344.19	0.00
		6XX	Supplies and Materials	610.09	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	42,040.08	38,727.78
		2XX	Personal Services - Employee Benefits	238.07	4,688.06
		3XX	Purchased Professional and Technical Services	177.50	157.00
		6XX	Supplies and Materials	0.00	484.29



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 01 - General Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,897.22	3,947.85
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	5.97	702.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>510,792.87</u>	<u>557,979.81</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					58,165.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					558,780.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					557,979.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	33,689.25	Less Last Year	14,219.03	(4b)	19,470.22	
					19,470.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,436.86	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County  
0341 Marion Elem**

## 10 - Transportation Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	38,692.31	46,683.43
1112	District Levy - Personal Property	980.74	975.66
1113	District Levy - Heavy Motor Vehicles	9.01	37.47
1190	Penalties and Interest on Taxes	434.90	617.48
1410	Individual Transportation Fees	510.00	462.50
1510	Interest Earnings	260.14	83.79
2220	County On-Schedule Trans Reimb	10,232.07	9,880.61
3210	State On-Schedule Trans Reimb	10,232.06	9,880.61
3440	State HB20/SB417 Prop Tax Reimb	91.02	84.62
3444	State School Block Grant	5,254.80	5,121.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>66,697.05</u>	<u>73,827.38</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
3XX	Purchased Professional and Technical Services	32.75	0.00
5XX	Other Purchased Services	65,152.16	70,471.50
6XX	Supplies and Materials	1,519.15	1,678.96
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	0.00	1,254.75
<b>910 Budget Amendment</b>			
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
5XX	Other Purchased Services	4,945.18	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>71,649.24</u>	<u>73,405.21</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County

0341 Marion Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					9,207.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,827.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					73,405.21	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,629.53	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 12 - School Food Services Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	362.86	157.99
1621 Lunch Sales	12,062.31	9,881.16
3220 State Food Services Match	223.97	0.00
4550 Federal Child Nutrition	16,479.03	15,787.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29,128.17	25,826.31

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	12,832.77	14,124.83
3XX Purchased Professional and Technical Services	328.14	1,749.18
4XX Purchased Property Services	1,701.31	1,961.43
5XX Other Purchased Services	30.36	31.90
6XX Supplies and Materials	14,509.17	15,779.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	29,401.75	33,646.95



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County

0341 Marion Elem

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						13,488.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,826.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,646.95	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,667.98	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	93.62	35.99
1112 District Levy - Personal Property	29.94	2.80
1190 Penalties and Interest on Taxes	13.18	9.57
1510 Interest Earnings	15.32	11.32
3440 State HB20/SB417 Prop Tax Reimb	3.36	0.00
3444 State School Block Grant	219.08	213.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>374.50</b>	<b>273.19</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	0.00	1,022.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>1,022.44</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	808.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	273.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,022.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	59.68	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 14 - Retirement Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	480.50	224.76
2240 County Retirement Distribution	36,745.75	38,367.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>37,226.25</b>	<b>38,591.88</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,466.87	24,103.53
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	748.28	960.91
222X Educational Media Services		
2XX Personal Services - Employee Benefits	959.26	1,096.64
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	992.51	1,214.05
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,644.97	3,716.43
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,139.53	2,144.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,289.14	1,054.85
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	84.30	0.00
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3.06	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,677.97	3,659.19
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,303.65	0.00
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX Instruction		
2XX Personal Services - Employee Benefits	205.60	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 14 - Retirement Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	47.24
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,711.21
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	134.66
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	1,122.69	1,334.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>36,637.83</u>	<u>41,177.42</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					19,493.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,591.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,177.42	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,908.24	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County  
0341 Marion Elem**

## 15 - Miscellaneous Programs Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,320.58
<b>210 Interest</b>	
1510 Interest Earnings	128.15
1900 Other Revenue from Local Sources	156.07
<b>210 Subtotal</b>	284.22
<b>215 Gifts/Fundraising</b>	
1920 Contributions/Donations from Private Sources	70.00
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	18,111.00
<b>393 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,115.00
<b>543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,380.00
<b>603 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	798.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	39,078.80

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,425.19
3XX Purchased Professional and Technical Services	1,605.75
222X Educational Media Services	
3XX Purchased Professional and Technical Services	289.64
<b>143 Subtotal</b>	3,320.58
<b>313 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	18,111.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

**15 Flathead County  
0341 Marion Elem**

## 15 - Miscellaneous Programs Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
<b>393 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,115.00
<b>543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	12,545.00
2XX Personal Services - Employee Benefits	2,335.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	500.00
	15,380.00
<b>543 Subtotal</b>	
<b>603 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	798.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      38,724.58



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					4,732.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,078.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					38,724.58	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,115.00	Less Last Year	431.57	(4b)	683.43	
					683.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,769.79	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
143 Title II, Part A, Teacher/Principal Train/Recruit	3,320.58	3320.58	.00
210 Interest	284.22	0.00	284.22
215 Gifts/Fundraising	70.00	0.00	70.00
313 Title I, Part A, Improving Basic Programs	18,111.00	18111.00	.00
393 Title V, Part A, Innovative Programs	1,115.00	1115.00	.00
543 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,380.00	15380.00	.00
603 Title II, Part D, Ed Technology	798.00	798.00	.00
<b>Total</b>	<b>39,078.80</b>	<b>38,724.58</b>	<b>354.22</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County

0341 Marion Elem

## 21 - Compensated Absence Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	11.83	3.95
5300 Operating Transfers from Other Funds	5.97	702.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17.80	706.43

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	126.23	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,183.59	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,309.82	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	301.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	706.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)                      0.00		
Ending Fund Balance (1 + 2 - 3 + 4)	1,008.16	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	99.98	24.68
1900	Other Revenue from Local Sources	0.00	22.99
3281	State Technology Aid	113.56	0.00
9710	Residual Equity Transfers In	3,346.88	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,560.42</u>	<u>47.67</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	752.91	500.00
221X	Improvement of Instruction Services		
	3XX Purchased Professional and Technical Services	157.00	139.94
	5XX Other Purchased Services	0.00	96.46
	6XX Supplies and Materials	0.00	51.99
23XX	Support Services - General Administration		
	5XX Other Purchased Services	492.33	0.00
<b>100</b>	<b>Title VI -Innov Ed Prog Strat</b>		
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	545.00	0.00
23XX	Support Services - General Administration		
	5XX Other Purchased Services	545.00	0.00
	<b>100 Subtotal</b>	<u>1,090.00</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>2,492.24</u>	<u>788.39</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County

0341 Marion Elem

28 - Technology Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						2,642.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						788.39	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	356.23	(4b)		-356.23	
						-356.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,546.02	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 29 - Flexibility Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	19.06
3282 State Flexibility Fund Allocation	0.00	3,224.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,243.72

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,243.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,243.72	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 50 - Debt Service Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	131.99	88.91
1112 District Levy - Personal Property	1.34	0.00
1190 Penalties and Interest on Taxes	45.30	41.68
1510 Interest Earnings	22.77	20.97
3440 State HB20/SB417 Prop Tax Reimb	7.19	6.16
3444 State School Block Grant	900.41	877.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,109.00</b>	<b>1,035.24</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	3,346.88	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,346.88</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		1,109.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,035.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,144.24	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 61 - Building Reserve Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	13,815.92	14,182.32
1112 District Levy - Personal Property	399.27	353.17
1113 District Levy - Heavy Motor Vehicles	3.20	11.94
1190 Penalties and Interest on Taxes	132.94	174.15
1510 Interest Earnings	4.10	23.79
3440 State HB20/SB417 Prop Tax Reimb	33.88	24.70
3444 State School Block Grant	1,260.99	1,228.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>15,650.30</b>	<b>15,999.00</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	14,364.00	0.00
8XX Other Expenditures	0.00	14,364.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>14,364.00</b>	<b>14,364.00</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County

0341 Marion Elem

## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					2,430.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,999.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,364.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,065.61	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	200.97	119.83
1700	Student Extracurricular Activity Receipts	2,216.80	3,798.62
1900	Other Revenue from Local Sources	0.06	0.00
6100	Material Prior Period Revenue Adjustments	-233.33	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,184.50</u>	<u>3,918.45</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	1,373.12	2,910.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,373.12</u>	<u>2,910.72</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				8,231.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,918.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,910.72	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				9,239.67	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0341-7271412**

**15 Flathead County**

**0341 Marion Elem**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	18,317.84	19,284.80
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	14,364.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	1,022.44
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County  
0341 Marion Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,424.34
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	13,424.34

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,474.41
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,330.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	48,004.98
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



# Trustees' Financial Summary

FY2002-03

Submit ID: 0341-7271412

15 Flathead County

0341 Marion Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	38,727.78	0.00	0.00	0.00	
280	1XXX	2XX	4,688.06	0.00	0.00	0.00	
280	1XXX	3XX	157.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	484.29	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,947.85	0.00	0.00	0.00	
<b>Totals</b>			48,004.98	0.00	0.00	0.00	48,004.98



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0341-7271412**

**15 Flathead County**

**0341 Marion Elem**

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*