



Trustees' Financial Summary

FY2002-03

Submit ID: 0342-657662500

**15 Flathead County
0342 Olney-Bissell 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 JeAnna Wisher

Phone #: (406) 862-2828

(Signature)

(Date)

Chair, Board of Trustees Marianne Rozar

(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.



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PRC	Title	Project Type	Project Number	CFDA #
133	Gifted & Talented	STATE	1503421303	State
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503421403	84.367
204	Miscellaneous	LOCAL		
210	Interest/Local	LOCAL		
226	Gym Rental/Playground	LOCAL		
247	Curriculum Grant	LOCAL		
256	Title V, Part A, Innovative Programs	FEDERAL	1503421302	84.298
266	Lincoln Electric	LOCAL		
276	Olney Sale	LOCAL		
285	Field Trip	LOCAL		
286	Gifted & Talented	STATE	1234567890	State
393	Title V, Part A, Innovative Programs	FEDERAL	1503423903	84.298
543	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	1234567890	84.358A
556	Penney's	LOCAL		
576	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1234567890	84.367
590	Mentor Grant	LOCAL		
773	IDEA-B (Trans from Coop)	FEDERAL	1234567890	84.027A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	56,383.87	6,001.43		1,045.03
02	Taxes Receivable - Real and Personal (120-149)	14,201.14	4,425.43		
03	Taxes Receivable - Protested (150-159)	1,692.35	530.95		
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	TOTAL ASSETS AND OTHER DEBITS	72,277.36	10,957.81		1,045.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,893.49	4,956.38		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,893.49	4,956.38		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,510.51			
48	Fund Balance for Budget (961-970)	45,873.36	6,001.43		1,045.03
52	TOTAL FUND BALANCE/EQUITY	56,383.87	6,001.43		1,045.03
53	TOTAL LIABILITIES AND FUND BALANCE	72,277.36	10,957.81		1,045.03

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-4,887.95	21,582.49	85,041.20	
02	Taxes Receivable - Real and Personal (120-149)	3,919.58			
03	Taxes Receivable - Protested (150-159)	557.48			
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	TOTAL ASSETS AND OTHER DEBITS	-410.89	21,582.49	85,041.20	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,477.06			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,477.06			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-4,887.95	21,582.49	85,041.20	
52	TOTAL FUND BALANCE/EQUITY	-4,887.95	21,582.49	85,041.20	
53	TOTAL LIABILITIES AND FUND BALANCE	-410.89	21,582.49	85,041.20	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,195.52
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	TOTAL ASSETS AND OTHER DEBITS				1,195.52
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				1,195.52
52	TOTAL FUND BALANCE/EQUITY				1,195.52
53	TOTAL LIABILITIES AND FUND BALANCE				1,195.52



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-809.81	6.54	12,609.54	
02	Taxes Receivable - Real and Personal (120-149)	990.76		1,890.77	
03	Taxes Receivable - Protested (150-159)	152.15		235.26	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	715.38			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,048.48	6.54	14,735.57	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,142.91		2,126.03	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,142.91		2,126.03	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-94.43	6.54	12,609.54	
52	TOTAL FUND BALANCE/EQUITY	-94.43	6.54	12,609.54	
53	TOTAL LIABILITIES AND FUND BALANCE	1,048.48	6.54	14,735.57	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2.92			
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)				
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	TOTAL ASSETS AND OTHER DEBITS	2.92			
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2.92			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2.92			
53	TOTAL LIABILITIES AND FUND BALANCE	2.92			

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	537.85		7,568.82	
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	TOTAL ASSETS AND OTHER DEBITS	537.85		7,568.82	
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	537.85		7,568.82	
52	TOTAL FUND BALANCE/EQUITY	537.85		7,568.82	
53	TOTAL LIABILITIES AND FUND BALANCE	537.85		7,568.82	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	950.21	736.90		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	950.21	736.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	950.21	736.90		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	950.21	736.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	950.21	736.90		



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)
ASSETS AND OTHER DEBITS					
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)			5,063.50	
11	Buildings and Building Improvements (331 & 332)			291,615.00	
12	Machinery and Equipment (341 & 342)			14,810.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				13,805.06
15	Amounts to be Provided (404-406)				22,861.46
20	TOTAL ASSETS AND OTHER DEBITS			311,488.50	36,666.52
LIABILITIES					
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)				16,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				11,219.00
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				9,447.52
35	TOTAL LIABILITIES				36,666.52
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			311,488.50	
52	TOTAL FUND BALANCE/EQUITY			311,488.50	
53	TOTAL LIABILITIES AND FUND BALANCE			311,488.50	36,666.52



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	85,082.92	99,396.45
1112	District Levy - Personal Property	2,848.05	2,242.78
1190	Penalties and Interest on Taxes	965.94	2,451.26
1510	Interest Earnings	1,814.46	743.71
1920	Contributions/Donations from Private Sources	144.85	0.00
3110	Direct State Aid	186,916.24	166,055.09
3115	State Spec Ed Allowable Cost Pymt to Districts	19,863.56	13,848.69
3120	State Guaranteed Tax Base Aid	43,450.68	43,761.60
3440	State HB20/SB417 Prop Tax Reimb	4,385.31	3,734.04
3444	State School Block Grant	23,949.24	23,340.39
6100	Material Prior Period Revenue Adjustments	-249.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		369,171.81	355,574.01

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	190,249.14	170,786.66
2XX	Personal Services - Employee Benefits	13,291.02	11,824.23
3XX	Purchased Professional and Technical Services	2,909.84	1,919.89
4XX	Purchased Property Services	876.14	591.15
5XX	Other Purchased Services	72.50	0.00
6XX	Supplies and Materials	10,276.44	8,234.20
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	324.50	212.50
6XX	Supplies and Materials	20.00	0.00
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	2,151.55	1,233.00
6XX	Supplies and Materials	0.00	70.91
222X	Educational Media Services		
1XX	Personal Services - Salaries	11,375.06	13,925.00
2XX	Personal Services - Employee Benefits	810.77	1,007.09
3XX	Purchased Professional and Technical Services	75.00	200.00
6XX	Supplies and Materials	1,474.64	1,465.66
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	273.00	275.00
5XX	Other Purchased Services	16.56	46.00
810	Dues and Fees	1,000.98	1,007.31



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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				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	29,608.26	18,403.55
		2XX	Personal Services - Employee Benefits	2,109.51	1,791.53
		3XX	Purchased Professional and Technical Services	400.00	165.41
		5XX	Other Purchased Services	0.00	161.35
		6XX	Supplies and Materials	1,477.00	335.39
		810	Dues and Fees	690.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	19,100.77	14,949.36
		2XX	Personal Services - Employee Benefits	2,089.89	1,527.97
		3XX	Purchased Professional and Technical Services	4,391.00	2,712.00
		5XX	Other Purchased Services	7,274.64	7,518.51
		6XX	Supplies and Materials	752.19	1,164.63
		810	Dues and Fees	50.00	50.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	13,279.50	15,167.38
		2XX	Personal Services - Employee Benefits	1,552.73	941.65
		3XX	Purchased Professional and Technical Services	122.10	122.10
		4XX	Purchased Property Services	18,558.25	22,524.31
		5XX	Other Purchased Services	152.53	76.65
		6XX	Supplies and Materials	2,275.34	2,546.39
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	1,216.97	897.95
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	2,061.23	2,462.45
		850	Interest on Debt	953.09	1,446.19
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,320.68	0.00
		2XX	Personal Services - Employee Benefits	0.16	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	24,844.25	26,476.62
		2XX	Personal Services - Employee Benefits	1,784.13	2,249.62
		3XX	Purchased Professional and Technical Services	79.27	2,633.60
		6XX	Supplies and Materials	200.79	1,072.82
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	6,332.04	4,984.37



Trustees' Financial Summary

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15 Flathead County

0342 Olney-Bissell Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	2,070.04
		2XX	Personal Services - Employee Benefits	0.00	15.92
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	350.00	1,146.00
		2XX	Personal Services - Employee Benefits	0.03	8.81
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,083.99	93.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>380,307.48</u>	<u>348,514.44</u>

Schedule of Changes Worksheet

Beginning Fund Balance				45,925.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				355,574.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				348,514.44	(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	10,510.51	Less Last Year	7,111.93	(4b)	3,398.58
					3,398.58 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,383.88 (5)



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**15 Flathead County
0342 Olney-Bissell 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	27,108.02	30,945.19
1112	District Levy - Personal Property	800.68	725.12
1190	Penalties and Interest on Taxes	237.03	630.28
1510	Interest Earnings	58.98	42.42
1920	Contributions/Donations from Private Sources	46.92	0.00
2220	County On-Schedule Trans Reimb	8,110.90	8,812.41
3210	State On-Schedule Trans Reimb	8,310.90	8,812.41
3440	State HB20/SB417 Prop Tax Reimb	1,021.54	954.36
3444	State School Block Grant	4,782.43	4,660.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>50,477.40</u>	<u>55,583.04</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		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	4,320.00	3,477.93
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,994.79	4,145.00
27XX	Student Transportation Services		
5XX	Other Purchased Services	44,508.28	45,319.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>50,823.07</u>	<u>52,942.85</u>



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15 Flathead County

0342 Olney-Bissell Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,361.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,583.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,942.85	(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)						6,001.43	(5)



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12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	51.51	21.02
1623	Milk Sales	1,189.96	692.68
4550	Federal Child Nutrition	272.01	900.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,513.48</u>	<u>1,613.74</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	5XX Other Purchased Services	126.00	126.00
	6XX Supplies and Materials	1,348.79	2,227.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,474.79</u>	<u>2,353.42</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,784.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,613.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,353.42	(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)				1,045.03	(5)



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15 Flathead County
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13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	10,128.93	29,309.35
1112	District Levy - Personal Property	106.78	297.51
1190	Penalties and Interest on Taxes	15.68	154.27
1510	Interest Earnings	11.15	13.55
1900	Other Revenue from Local Sources	18.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,281.24	29,774.68

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	12,397.00	32,794.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		12,397.00	32,794.00

Schedule of Changes Worksheet

Beginning Fund Balance						-1,868.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,774.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,794.00	(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)						-4,887.95	(5)



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14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	524.35	243.91
2240	County Retirement Distribution	44,540.74	45,831.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>45,065.09</u>	<u>46,075.11</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		
	2XX Personal Services - Employee Benefits	29,045.88	26,155.94
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,709.49	2,395.89
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	5,098.88	3,339.22
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,427.89	2,913.89
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	1,995.70	2,653.87
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	348.76	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,733.70	4,040.46
289	Federal Title VI Grant - Regular Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	105.39	0.00
360	State Gifted & Talented Reimbursement		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	315.90
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	2,062.45



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15 Flathead County

0342 Olney-Bissell Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	115.67
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	36.48
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	52.60	174.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>45,518.29</u>	<u>44,204.65</u>

Schedule of Changes Worksheet

Beginning Fund Balance					19,712.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,075.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,204.65	(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)					21,582.50	(5)



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**15 Flathead County
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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,068.00
204 Miscellaneous	
1920 Contributions/Donations from Private Sources	1,671.60
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	29.50
204 Subtotal	1,701.10
210 Interest/Local	
1510 Interest Earnings	1,090.84
1900 Other Revenue from Local Sources	609.64
210 Subtotal	1,700.48
226 Gym Rental/Playground	
1900 Other Revenue from Local Sources	614.76
1910 Rentals	1,872.66
226 Subtotal	2,487.42
276 Olney Sale	
1900 Other Revenue from Local Sources	3,024.00
285 Field Trip	
1920 Contributions/Donations from Private Sources	392.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	758.00
543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,411.00
773 IDEA-B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	429.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,889.61

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

PRC Program Function Object	2003 Value
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15 Flathead County 0342 Olney-Bissell Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
133 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	385.40
6XX Supplies and Materials	532.60
	918.00
133 Subtotal	918.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,694.66
6XX Supplies and Materials	560.79
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	653.55
810 Dues and Fees	159.00
	3,068.00
143 Subtotal	3,068.00
204 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	30.17
8XX Other Expenditures	29.50
	59.67
204 Subtotal	59.67
226 Gym Rental/Playground	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	290.64
222X Educational Media Services	
6XX Supplies and Materials	184.94
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	160.00
6XX Supplies and Materials	447.47
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
6XX Supplies and Materials	55.44



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
226 Subtotal	1,138.49
247 Curriculum Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	108.00
276 Olney Sale	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	300.00
285 Field Trip	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	377.92
5XX Other Purchased Services	177.90
6XX Supplies and Materials	449.64
285 Subtotal	1,005.46
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	758.00
543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	13,515.01
2XX Personal Services - Employee Benefits	900.00
543 Subtotal	14,415.01
556 Penney's	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	187.50



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
590 Mentor Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	18.00
773 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	239.06
3XX Purchased Professional and Technical Services	190.55
	429.61
773 Subtotal	429.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,405.74
	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	78,557.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,889.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,405.74	(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)	85,041.20	(5)



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
133 Gifted & Talented	918.00	918.00	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	3,068.00	3068.00	.00
204 Miscellaneous	1,701.10	59.67	1641.43
210 Interest/Local	1,700.48	0.00	1700.48
226 Gym Rental/Playground	2,487.42	1138.49	1348.93
247 Curriculum Grant	0.00	108.00	-108.00
256 Title V, Part A, Innovative Programs	0.00	0.00	.00
266 Lincoln Electric	0.00	0.00	.00
276 Olney Sale	3,024.00	300.00	2724.00
285 Field Trip	392.00	1005.46	-613.46
286 Gifted & Talented	0.00	0.00	.00
393 Title V, Part A, Innovative Programs	758.00	758.00	.00
543 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,411.00	14415.01	-4.01
556 Penney's	0.00	187.50	-187.50
576 Title II, Part A, Teacher/Principal Train/Recruit	0.00	0.00	.00
590 Mentor Grant	0.00	18.00	-18.00
773 IDEA-B (Trans from Coop)	429.61	429.61	.00
Total	28,889.61	22,405.74	6,483.87



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21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	40.43	14.82
5300	Operating Transfers from Other Funds	1,083.99	93.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,124.42	108.09

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,713.84	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,713.84	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				1,087.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				108.09	(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)				1,195.52	(5)



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28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	0.00	7,638.55
1112	District Levy - Personal Property	0.00	7.53
1190	Penalties and Interest on Taxes	0.00	14.47
1510	Interest Earnings	27.77	2.12
1920	Contributions/Donations from Private Sources	1,200.00	60.00
3281	State Technology Aid	92.05	0.00

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

1,319.82	7,722.67
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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		
	4XX Purchased Property Services	237.50	1,514.00
	5XX Other Purchased Services	113.34	0.00
	6XX Supplies and Materials	176.33	5,221.76
222X	Educational Media Services		
	1XX Personal Services - Salaries	0.00	1,775.00
25XX	Support Services - Business		
	5XX Other Purchased Services	0.00	99.46

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

527.17	8,610.22
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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						793.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,722.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,610.22	(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)						-94.43	(5)



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29 - Flexibility Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	6.54
3282	State Flexibility Fund Allocation	0.00	2,833.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	2,839.69

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	0.00	610.04
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	0.00	2,223.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	2,833.15

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,839.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,833.15	(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)			6.54 (5)



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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	7,844.76	13,518.61
1112	District Levy - Personal Property	398.29	198.13
1190	Penalties and Interest on Taxes	149.83	449.25
1510	Interest Earnings	407.61	149.93
1920	Contributions/Donations from Private Sources	12.56	0.00
3440	State HB20/SB417 Prop Tax Reimb	1,031.26	829.98
3444	State School Block Grant	4,540.95	4,425.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,385.26</u>	<u>19,571.41</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	17,548.00	16,000.00
	850 Interest on Debt	2,244.25	1,560.00
	860 Agent Fees/Issuance Costs	0.00	701.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>19,792.25</u>	<u>18,261.00</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						11,299.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,571.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,261.00	(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)						12,609.54	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.07	0.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.07	0.01

Schedule of Changes Worksheet

Beginning Fund Balance	2.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.01	(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)	2.92	(5)



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81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	5.40	27.96
1920 Contributions/Donations from Private Sources	830.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	835.40	27.96

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		
3XX Purchased Professional and Technical Services	49.00	0.00
6XX Supplies and Materials	276.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	325.51	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	509.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.96	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	537.85	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	216.70	78.07
1700	Student Extracurricular Activity Receipts	7,039.16	8,291.50
1900	Other Revenue from Local Sources	0.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,255.95</u>	<u>8,369.57</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	9,451.43	5,638.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>9,451.43</u>	<u>5,638.76</u>

Schedule of Changes Worksheet

Beginning Fund Balance				4,838.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,369.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,638.76	(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)				7,568.82	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	9,701.87	10,249.75
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	0.00	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	12,397.00	32,794.00
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,949.56
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	8,949.56

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,982.94
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,887.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	37,417.03
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
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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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	26,476.62	0.00	0.00	0.00	
280	1XXX	2XX	2,249.62	0.00	0.00	0.00	
280	1XXX	3XX	2,633.60	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	1,072.82	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	4,984.37	0.00	0.00	0.00	
Totals			37,417.03	0.00	0.00	0.00	37,417.03



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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.*