



# Trustees' Financial Summary

FY2002-03

Submit ID: 0477-789487500

24 Lake County  
0477 Polson 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** Pam Owen

Phone #: (406) 883-6355

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

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

**Chair, Board of Trustees** John Stark

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

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

**County Superintendent** Joyce Decker Wegner

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

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

## Software

Accounting Package: Black Mountain

For FY03 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
115	PRESCHOOL TUITION	LOCAL		
117	SKC-RSI	LOCAL		
119	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	2404773902	84.358
120	Title I, Part A, Accountability	FEDERAL	2404771403	84.348A
128	FAST/YR 3	STATE	00341744072	
129	MT CHILDREN'S TRUST	LOCAL		
139	Title V, Part A, Innovative Programs	FEDERAL	2404773903	84.298
143	EVENSTART	LOCAL		
150	MEDICAID	LOCAL	NONE	NONE
153	Title IV Drug Free Schools	FEDERAL	2404771602	84.1846
155	OPI MENTOR	FEDERAL	2404771600	84.008
160	Title II, Part D, Ed Technology	FEDERAL	2404776003	84.318
199	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	2404779903	84.358
216	Title IV, Part A, Safe & Drug-Free	FEDERAL	2404771603	84.186A
220	TITLE II, DARTS	STATE	2040771502FMG	
236	Title I, Part C, Migrant Ed	FEDERAL	2404773603B	84.011A
260	LEARNING NETWORK	LOCAL		
263	LEARNING NETWORK	LOCAL		
274	TALES	FEDERAL	R303A980187-02	84.303A
277	IDEA, Part B, Children w/Disabilities	FEDERAL	240477703ALLO	84.027
278	IDEA-Preschool Section 619	FEDERAL	2404777903ALLO	84.173A
282	Vo Ed Carl D Perkins-Basic	FEDERAL	2404788103BG	84.048A
284	MAC MINI GRANT	STATE	2404771502FMG	
287	JOM	FEDERAL	NONE	15.130
289	Title II Eisenhower Math/Sci	FEDERAL	2404771501	84.168
292	Title I Part A	FEDERAL	2404773101	84.010A
293	Title I Part A	FEDERAL	2404773102	84.010A
296	Title I Migrant Part C	FEDERAL	2404773602B	84.011A
299	Title VII, Indian Education	FEDERAL	S060A020638	84.060
380	Vo Ed All Career & Tech Ed Programs	STATE	0478	State
400	MPRIC 3	LOCAL		
404	MPIRC/4	LOCAL		
411	TABER FOUNDATION GRANT	LOCAL		
875	USDA	LOCAL		

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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)	353,324.48	24,298.53	6,198.14	
02	Taxes Receivable - Real and Personal (120-149)	211,683.92	16,022.52	11,394.08	
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>565,008.40</b>	<b>40,321.05</b>	<b>17,592.22</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)	211,683.92	16,022.52	11,394.08	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>211,683.92</b>	<b>16,022.52</b>	<b>11,394.08</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	164,194.48	9,689.37		
48	Fund Balance for Budget (961-970)	189,130.00	14,609.16	6,198.14	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>353,324.48</b>	<b>24,298.53</b>	<b>6,198.14</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>565,008.40</b>	<b>40,321.05</b>	<b>17,592.22</b>	

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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)	2,242.67	313,793.66	-65,714.97	157.21
02	Taxes Receivable - Real and Personal (120-149)				2,774.06
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			170,057.96	
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>2,242.67</b>	<b>313,793.66</b>	<b>104,342.99</b>	<b>2,931.27</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)			78,099.22	2,774.06
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>78,099.22</b>	<b>2,774.06</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			26,243.77	
48	Fund Balance for Budget (961-970)	2,242.67	313,793.66		157.21
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,242.67</b>	<b>313,793.66</b>	<b>26,243.77</b>	<b>157.21</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,242.67</b>	<b>313,793.66</b>	<b>104,342.99</b>	<b>2,931.27</b>

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,941.62	28,134.82
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>			15,941.62	28,134.82
<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)			5,941.62	
48	Fund Balance for Budget (961-970)			10,000.00	28,134.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>			15,941.62	28,134.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			15,941.62	28,134.82

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			825,835.87	
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>			825,835.87	
<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)			47,817.08	
48	Fund Balance for Budget (961-970)			778,018.79	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			825,835.87	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			825,835.87	

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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)	10,607.51	40,546.54	-21,627.70	
02	Taxes Receivable - Real and Personal (120-149)			84,864.94	
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>10,607.51</b>	<b>40,546.54</b>	<b>63,237.24</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)			84,864.94	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>84,864.94</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	6,000.00			
48	Fund Balance for Budget (961-970)	4,607.51	40,546.54	-21,627.70	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>10,607.51</b>	<b>40,546.54</b>	<b>-21,627.70</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,607.51</b>	<b>40,546.54</b>	<b>63,237.24</b>	

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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)	23.27			
02	Taxes Receivable - Real and Personal (120-149)		6,400.23		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	23.27	6,400.23		
<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)		6,400.23		
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>		6,400.23		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	23.27			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	23.27			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	23.27	6,400.23		

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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>				

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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)
<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>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,996.48	34,896.12		
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>13,996.48</b>	<b>34,896.12</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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	13,996.48	34,896.12		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>13,996.48</b>	<b>34,896.12</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>13,996.48</b>	<b>34,896.12</b>		



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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)
<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>				



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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)
<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>				

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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)
<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)			183,863.00	
11	Buildings and Building Improvements (331 & 332)			9,632,695.47	
12	Machinery and Equipment (341 & 342)			5,221,565.13	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				6,507.12
15	Amounts to be Provided (404-406)				730,634.22
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>15,038,123.60</b>	<b>737,141.34</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)				440,000.00
28	Notes Payable - Noncurrent (720)				41,102.95
29	Lease Obligations Payable (730)				7,139.54
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				248,898.85
35	<b>TOTAL LIABILITIES</b>				<b>737,141.34</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			15,038,123.60	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>15,038,123.60</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>15,038,123.60</b>	<b>737,141.34</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0477-789487500

24 Lake County  
0477 Polson Elem

## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	1,363,044.88	0.00
1111 District Levy - Real Property	0.00	1,528,745.88
1112 District Levy - Personal Property	13,305.12	15,208.11
1113 District Levy - Heavy Motor Vehicles	1,199.15	1,247.25
1114 District Levy - Pers Prop/Mobile Homes	10,101.11	4,499.95
1190 Penalties and Interest on Taxes	8,124.00	10,981.25
1320 Tuition from Schl Dists/Counties Within State	2,603.79	0.00
1510 Interest Earnings	15,906.61	14,407.45
1900 Other Revenue from Local Sources	2,664.16	5,471.51
3110 Direct State Aid	2,096,155.62	2,110,650.77
3115 State Spec Ed Allowable Cost Pymt to Districts	245,887.67	243,643.25
3120 State Guaranteed Tax Base Aid	580,444.53	513,550.73
3440 State HB20/SB417 Prop Tax Reimb	14,936.77	12,802.78
3444 State School Block Grant	151,207.52	147,363.43
3900 State Other Revenue Collected on Behalf of School Districts	40.41	0.00
6100 Material Prior Period Revenue Adjustments	0.00	9,861.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,505,621.34</b>	<b>4,618,433.36</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	2,207,273.93	2,334,759.53
2XX Personal Services - Employee Benefits	224,484.70	297,060.38
3XX Purchased Professional and Technical Services	5,337.32	3,057.01
4XX Purchased Property Services	6,141.04	11,767.30
5XX Other Purchased Services	18,141.76	19,659.80
6XX Supplies and Materials	197,633.95	255,257.89
7XX Property and Equipment Acquisition	52,603.06	35,559.50
21XX Support Services - Students		
1XX Personal Services - Salaries	27,099.73	27,958.88
2XX Personal Services - Employee Benefits	175.98	361.23
3XX Purchased Professional and Technical Services	0.00	11,640.00
4XX Purchased Property Services	100.00	0.00
5XX Other Purchased Services	407.47	183.22
6XX Supplies and Materials	1,093.84	1,641.60
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,694.20	7,915.76
2XX Personal Services - Employee Benefits	47.67	614.71
5XX Other Purchased Services	0.00	372.15



# Trustees' Financial Summary

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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				
	221X	Improvement of Instruction Services			
		6XX	Supplies and Materials	2,076.32	3,173.39
		810	Dues and Fees	0.00	355.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	111,616.02	119,080.49
		2XX	Personal Services - Employee Benefits	15,913.81	18,330.73
		4XX	Purchased Property Services	1,098.50	1,174.50
		5XX	Other Purchased Services	211.75	0.00
		6XX	Supplies and Materials	22,643.33	26,258.91
		7XX	Property and Equipment Acquisition	1,620.52	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	46,939.71	67,014.04
		2XX	Personal Services - Employee Benefits	2,088.53	2,786.70
		3XX	Purchased Professional and Technical Services	10,195.06	11,466.27
		4XX	Purchased Property Services	2,157.03	2,245.35
		5XX	Other Purchased Services	14,046.20	19,399.73
		6XX	Supplies and Materials	6,764.03	6,424.31
		7XX	Property and Equipment Acquisition	2,986.16	5.50
		810	Dues and Fees	4,044.00	4,701.00
		8XX	Other Expenditures	475.00	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	276,848.83	288,331.41
		2XX	Personal Services - Employee Benefits	20,718.78	24,867.41
		3XX	Purchased Professional and Technical Services	53.99	1,375.00
		5XX	Other Purchased Services	3,837.37	3,990.45
		6XX	Supplies and Materials	412.26	3,137.33
		7XX	Property and Equipment Acquisition	0.00	12.78
		810	Dues and Fees	2,039.00	2,090.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	29,842.49	36,384.88
		2XX	Personal Services - Employee Benefits	3,326.19	4,258.54
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	192,723.71	200,320.59
		2XX	Personal Services - Employee Benefits	32,769.77	39,514.19
		3XX	Purchased Professional and Technical Services	834.00	856.30
		4XX	Purchased Property Services	209,946.95	180,484.67
		5XX	Other Purchased Services	36,038.60	31,841.20
		6XX	Supplies and Materials	43,748.61	51,400.27
		7XX	Property and Equipment Acquisition	11,631.38	11,576.57
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	0.00	30,743.50



# Trustees' Financial Summary

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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				
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	37,832.56	10,757.03
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	19,907.19	0.00
		2XX	Personal Services - Employee Benefits	2,999.75	0.00
		3XX	Purchased Professional and Technical Services	1,844.11	0.00
		6XX	Supplies and Materials	3,642.38	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	211,257.03	200,075.43
		2XX	Personal Services - Employee Benefits	78,594.71	44,085.19
		3XX	Purchased Professional and Technical Services	1,575.00	20.00
		4XX	Purchased Property Services	0.00	797.00
		5XX	Other Purchased Services	1,320.42	1,383.09
		6XX	Supplies and Materials	12,329.23	31,466.65
		7XX	Property and Equipment Acquisition	1,965.00	0.00
		810	Dues and Fees	0.00	189.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	63,947.34	66,786.71
		2XX	Personal Services - Employee Benefits	8,274.30	4,606.79
		3XX	Purchased Professional and Technical Services	14,616.91	12,512.83
		5XX	Other Purchased Services	3,546.25	2,268.71
		6XX	Supplies and Materials	1,492.53	3,828.59
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	21,511.03	28,014.28
		2XX	Personal Services - Employee Benefits	1,812.88	2,559.22
		5XX	Other Purchased Services	1,278.50	2,553.01
		6XX	Supplies and Materials	31.57	342.06
		810	Dues and Fees	185.00	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	23,948.88
		2XX	Personal Services - Employee Benefits	0.00	3,482.67
		3XX	Purchased Professional and Technical Services	0.00	700.00
		5XX	Other Purchased Services	0.00	654.89
		6XX	Supplies and Materials	0.00	6,016.09



# Trustees' Financial Summary

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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
610	Adult Continuing Education Programs				
	222X	Educational Media Services			
		6XX	Supplies and Materials	3.97	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	134.86	0.00
		2XX	Personal Services - Employee Benefits	0.88	0.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	2,008.30	3,550.64
		2XX	Personal Services - Employee Benefits	13.04	45.87
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	38,688.21	43,185.10
		2XX	Personal Services - Employee Benefits	251.23	557.95
		4XX	Purchased Property Services	75.00	3,872.00
		5XX	Other Purchased Services	212.59	841.23
		6XX	Supplies and Materials	1,398.29	1,229.72
		7XX	Property and Equipment Acquisition	0.00	1,395.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	26,000.00	0.00
	9999	Undistributed			
		971	Residual Equity Transfers Out	0.00	577.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,415,632.61</u>	<u>4,703,713.14</u>



# Trustees' Financial Summary

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					414,705.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,618,433.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,703,713.14	(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	164,194.48	Less Last Year	140,295.98	(4b)	23,898.50	
					23,898.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					353,324.48	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	84,304.04	0.00
1111 District Levy - Real Property	0.00	118,926.38
1112 District Levy - Personal Property	1,111.51	970.09
1113 District Levy - Heavy Motor Vehicles	73.88	96.93
1114 District Levy - Pers Prop/Mobile Homes	713.93	276.18
1190 Penalties and Interest on Taxes	557.19	755.67
1510 Interest Earnings	1,170.19	517.86
1900 Other Revenue from Local Sources	18.17	130.88
2220 County On-Schedule Trans Reimb	85,698.63	77,250.89
3210 State On-Schedule Trans Reimb	85,698.62	77,250.89
3440 State HB20/SB417 Prop Tax Reimb	911.77	781.52
3444 State School Block Grant	9,736.51	9,488.98
6100 Material Prior Period Revenue Adjustments	0.00	4,919.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>269,994.44</b>	<b>291,366.06</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		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,668.63	18,104.25
2XX Personal Services - Employee Benefits	888.28	956.44
25XX Support Services - Business		
1XX Personal Services - Salaries	3,398.47	7,747.78
27XX Student Transportation Services		
1XX Personal Services - Salaries	127,971.58	129,101.38
2XX Personal Services - Employee Benefits	14,518.28	29,942.86
3XX Purchased Professional and Technical Services	1,776.35	2,133.36
4XX Purchased Property Services	34,146.38	36,586.91
5XX Other Purchased Services	8,220.66	10,189.00
6XX Supplies and Materials	28,413.51	45,350.96
7XX Property and Equipment Acquisition	1,475.60	7,905.62
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	33,758.49	38,384.60
2XX Personal Services - Employee Benefits	1,450.37	954.63
3XX Purchased Professional and Technical Services	0.00	55.25
5XX Other Purchased Services	660.47	602.41
6XX Supplies and Materials	3.96	0.00



# Trustees' Financial Summary

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## 10 - Transportation Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	267,351.03	328,015.45
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### Schedule of Changes Worksheet

Beginning Fund Balance	59,607.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	291,366.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	328,015.45	(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            9,689.37    Less Last Year            8,348.99            (4b)	1,340.38	
	1,340.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,298.53	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	80,673.82	84,391.34
1112 District Levy - Personal Property	275.45	916.27
1113 District Levy - Heavy Motor Vehicles	72.16	69.50
1114 District Levy - Pers Prop/Mobile Homes	439.08	272.64
1190 Penalties and Interest on Taxes	220.58	435.24
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-1,441.47
1900 Other Revenue from Local Sources	15.22	12,014.85
3440 State HB20/SB417 Prop Tax Reimb	913.93	783.38
3444 State School Block Grant	3,130.55	3,050.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>85,740.79</b>	<b>100,492.71</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		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	88,329.20	91,706.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>88,329.20</b>	<b>91,706.16</b>



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-2,588.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,492.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						91,706.16	(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)						6,198.14	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	85.48	64.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	85.48	64.80

### Schedule of Changes Worksheet

Beginning Fund Balance	2,177.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64.80	(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)	2,242.67	(5)



# Trustees' Financial Summary

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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	9,443.24	7,890.65
1900	Other Revenue from Local Sources	27.17	0.00
2240	County Retirement Distribution	624,273.42	586,556.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>633,743.83</u>	<u>594,447.33</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	338,522.30	334,393.03
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,868.08	3,930.61
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	993.90	1,156.04
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	16,341.25	17,121.46
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,866.45	9,320.54
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	42,646.34	42,951.96
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,727.56	6,222.16
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	26,656.26	26,936.86
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	16,581.50	17,260.03
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,980.56	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	57,789.28	36,184.29
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	12,463.86	12,929.83
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,194.54	4,050.12



# Trustees' Financial Summary

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## 14 - Retirement 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				
	24XX		Support Services - School Administration		
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	4,347.29	5,181.16
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	35,847.81	0.00
360	State Gifted & Talented Reimbursement				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	3,534.28
413	Title VII Indian Education				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	8,851.79
420	Title I, Part A, Improving Basic Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	47,146.12
610	Adult Continuing Education Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	257.83	1,070.57
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	347.81	479.45
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	4,801.16	5,487.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>581,233.78</u>	<u>584,208.00</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						303,554.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						594,447.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						584,208.00	(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)						313,793.66	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>115 PRESCHOOL TUITION</b>	
1320 Tuition from Schl Dists/Counties Within State	133.20
<b>117 SKC-RSI</b>	
4310 Title II, Part D, Educational Technology	1,550.00
<b>119 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,538.44
<b>120 Title I, Part A, Accountability</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	131,855.72
<b>128 FAST/YR 3</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	107,560.03
<b>129 MT CHILDREN'S TRUST</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	15,000.00
<b>139 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	10,836.29
<b>143 EVENSTART</b>	
4310 Title II, Part D, Educational Technology	12,756.78
<b>150 MEDICAID</b>	
3355 Medicaid - Miscellaneous	15,670.29
<b>153 Title IV Drug Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	700.09
<b>155 OPI MENTOR</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,531.39
<b>160 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	14,590.34
<b>199 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	16,996.12
<b>216 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	16,832.17
<b>236 Title I, Part C, Migrant Ed</b>	
4250 Title I, Part C, Migrant Education	3,425.02
<b>274 TALES</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	1,731,262.77
<b>277 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	222,884.00
<b>278 IDEA-Preschool Section 619</b>	
4570 IDEA Preschool	23,275.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>284 MAC MINI GRANT</b>	
3290 State - Other State Grants	8,650.00
<b>287 JOM</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	9,206.84
<b>289 Title II Eisenhower Math/Sci</b>	
3290 State - Other State Grants	8,500.16
<b>292 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	367,322.83
<b>293 Title I Part A</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,738.86
<b>296 Title I Migrant Part C</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	55,180.62
<b>299 Title VII, Indian Education</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	88,323.12
<b>400 MPRIC 3</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	9,970.00
<b>404 MPIRC/4</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	20,816.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,907,106.43

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

PRC Program Function Object	2003 Value
<b>115 PRESCHOOL TUITION</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	133.20
<b>117 SKC-RSI</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,550.00
<b>119 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	2,302.29



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,092.42
5XX Other Purchased Services	3,143.73
	6,538.44
<b>119 Subtotal</b>	<b>6,538.44</b>
<b>120 Title I, Part A, Accountability</b>	
420 Title I, Part A, Improving Basic Programs	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	2,997.17
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	99,851.59
2XX Personal Services - Employee Benefits	25,596.59
3XX Purchased Professional and Technical Services	3,020.32
5XX Other Purchased Services	390.05
	131,855.72
<b>120 Subtotal</b>	<b>131,855.72</b>
<b>128 FAST/YR 3</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	82,000.32
2XX Personal Services - Employee Benefits	8,984.80
3XX Purchased Professional and Technical Services	92.70
5XX Other Purchased Services	846.15
6XX Supplies and Materials	15,636.06
	107,560.03
<b>128 Subtotal</b>	<b>107,560.03</b>
<b>129 MT CHILDREN'S TRUST</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	11,874.53
2XX Personal Services - Employee Benefits	2,018.10
3XX Purchased Professional and Technical Services	500.00
5XX Other Purchased Services	100.44
6XX Supplies and Materials	506.93



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>129 Subtotal</b>	15,000.00
<b>139 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,269.81
2XX Personal Services - Employee Benefits	481.44
3XX Purchased Professional and Technical Services	5,720.05
5XX Other Purchased Services	36.00
6XX Supplies and Materials	328.99
<b>139 Subtotal</b>	10,836.29
<b>143 EVENSTART</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	12,563.67
2XX Personal Services - Employee Benefits	75.34
6XX Supplies and Materials	117.77
<b>143 Subtotal</b>	12,756.78
<b>150 MEDICAID</b>	
280 Special Education - Local and State	
1XXX Instruction	
2XX Personal Services - Employee Benefits	3,360.00
3XX Purchased Professional and Technical Services	2,509.30
5XX Other Purchased Services	2,788.15
6XX Supplies and Materials	1,168.75
21XX Support Services - Students	
1XX Personal Services - Salaries	4,794.09
2XX Personal Services - Employee Benefits	1,050.00
<b>150 Subtotal</b>	15,670.29
<b>153 Title IV Drug Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
221X Improvement of Instruction Services	
6XX Supplies and Materials	700.09



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>155 OPI MENTOR</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	3,917.19
2XX Personal Services - Employee Benefits	289.29
6XX Supplies and Materials	1,007.71
221X Improvement of Instruction Services	
5XX Other Purchased Services	317.20
	5,531.39
<b>155 Subtotal</b>	
<b>160 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	12,250.00
2XX Personal Services - Employee Benefits	2,074.03
3XX Purchased Professional and Techical Services	163.21
5XX Other Purchased Services	36.25
6XX Supplies and Materials	66.85
	14,590.34
<b>160 Subtotal</b>	
<b>199 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	40.00
2XX Personal Services - Employee Benefits	3.12
7XX Property and Equipment Acquisition	3,953.00
21XX Support Services - Students	
3XX Purchased Professional and Techical Services	7,000.00
7XX Property and Equipment Acquisition	6,000.00
	16,996.12
<b>199 Subtotal</b>	
<b>216 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	7,498.25
2XX Personal Services - Employee Benefits	584.12
3XX Purchased Professional and Techical Services	2,615.00
6XX Supplies and Materials	1,284.80



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	3,600.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,250.00
	16,832.17
<b>216 Subtotal</b>	
<b>236 Title I, Part C, Migrant Ed</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
3XX Purchased Professional and Technical Services	150.00
5XX Other Purchased Services	2,021.26
6XX Supplies and Materials	200.00
21XX Support Services - Students	
5XX Other Purchased Services	1,053.76
	3,425.02
<b>236 Subtotal</b>	
<b>274 TALES</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	23.40
21XX Support Services - Students	
7XX Property and Equipment Acquisition	15,000.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	205,099.54
2XX Personal Services - Employee Benefits	44,619.96
3XX Purchased Professional and Technical Services	4,302.33
4XX Purchased Property Services	281.42
5XX Other Purchased Services	4,666.31
6XX Supplies and Materials	98,752.10
7XX Property and Equipment Acquisition	1,715.00
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	1,356,802.71
	1,731,262.77
<b>274 Subtotal</b>	



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>277 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	169,874.65
2XX Personal Services - Employee Benefits	53,009.35
	222,884.00
<b>277 Subtotal</b>	
<b>278 IDEA-Preschool Section 619</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	18,494.44
2XX Personal Services - Employee Benefits	4,780.56
	23,275.00
<b>278 Subtotal</b>	
<b>284 MAC MINI GRANT</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	7,651.20
2XX Personal Services - Employee Benefits	914.47
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	84.33
	8,650.00
<b>284 Subtotal</b>	
<b>287 JOM</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	1,097.48
2XX Personal Services - Employee Benefits	119.48
3XX Purchased Professional and Technical Services	1,108.28
5XX Other Purchased Services	4,848.06
6XX Supplies and Materials	2,033.54
	9,206.84
<b>287 Subtotal</b>	



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>289 Title II Eisenhower Math/Sci</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	2,950.00
2XX Personal Services - Employee Benefits	378.64
3XX Purchased Professional and Technical Services	5,121.52
6XX Supplies and Materials	50.00
	8,500.16
<b>289 Subtotal</b>	<b>8,500.16</b>
<b>292 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	322,260.18
2XX Personal Services - Employee Benefits	23,007.25
5XX Other Purchased Services	423.80
6XX Supplies and Materials	21,221.50
221X Improvement of Instruction Services	
5XX Other Purchased Services	410.10
	367,322.83
<b>292 Subtotal</b>	<b>367,322.83</b>
<b>293 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	438.86
7XX Property and Equipment Acquisition	1,300.00
	1,738.86
<b>293 Subtotal</b>	<b>1,738.86</b>
<b>296 Title I Migrant Part C</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	29,891.62
2XX Personal Services - Employee Benefits	3,646.88
6XX Supplies and Materials	1,179.14
21XX Support Services - Students	
1XX Personal Services - Salaries	1,392.00
2XX Personal Services - Employee Benefits	212.41
4XX Purchased Property Services	100.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
425 Title I, Part C, Migrant Education	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,179.15
2XX Personal Services - Employee Benefits	477.34
5XX Other Purchased Services	3,785.48
24XX Support Services - School Administration	
1XX Personal Services - Salaries	5,617.20
2XX Personal Services - Employee Benefits	527.83
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	350.56
2XX Personal Services - Employee Benefits	51.14
4XX Purchased Property Services	2,695.00
6XX Supplies and Materials	50.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	1,619.55
2XX Personal Services - Employee Benefits	171.61
6XX Supplies and Materials	233.71
	55,180.62
<b>296 Subtotal</b>	
<b>299 Title VII, Indian Education</b>	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	70,789.59
2XX Personal Services - Employee Benefits	17,533.53
	88,323.12
<b>299 Subtotal</b>	
<b>400 MPRIC 3</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	4,906.02
2XX Personal Services - Employee Benefits	390.89
3XX Purchased Professional and Technical Services	500.00
4XX Purchased Property Services	906.04
5XX Other Purchased Services	3,267.05
	9,970.00
<b>400 Subtotal</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>404 MPIRC/4</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	14,762.96
2XX Personal Services - Employee Benefits	1,167.78
3XX Purchased Professional and Technical Services	2,123.25
5XX Other Purchased Services	554.21
6XX Supplies and Materials	1,723.52
221X Improvement of Instruction Services	
6XX Supplies and Materials	484.63
<b>404 Subtotal</b>	<u>20,816.35</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u> <u>2,907,106.43</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	585.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,907,106.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,907,106.43	(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                      26,243.77    Less Last Year                      585.63                      (4b)                      25,658.14		
	25,658.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,243.77	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 PRESCHOOL TUITION	133.20	133.20	.00
117 SKC-RSI	1,550.00	1550.00	.00
119 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	6,538.44	6538.44	.00
120 Title I, Part A, Accountability	131,855.72	131855.72	.00
128 FAST/YR 3	107,560.03	107560.03	.00
129 MT CHILDREN'S TRUST	15,000.00	15000.00	.00
139 Title V, Part A, Innovative Programs	10,836.29	10836.29	.00
143 EVENSTART	12,756.78	12756.78	.00
150 MEDICAID	15,670.29	15670.29	.00
153 Title IV Drug Free Schools	700.09	700.09	.00
155 OPI MENTOR	5,531.39	5531.39	.00
160 Title II, Part D, Ed Technology	14,590.34	14590.34	.00
199 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	16,996.12	16996.12	.00
216 Title IV, Part A, Safe & Drug-Free	16,832.17	16832.17	.00
220 TITLE II, DARTS	0.00	0.00	.00
236 Title I, Part C, Migrant Ed	3,425.02	3425.02	.00
260 LEARNING NETWORK	0.00	0.00	.00
263 LEARNING NETWORK	0.00	0.00	.00
274 TALES	1,731,262.77	1731262.77	.00
277 IDEA, Part B, Children w/Disabilities	222,884.00	222884.00	.00
278 IDEA-Preschool Section 619	23,275.00	23275.00	.00
282 Vo Ed Carl D Perkins-Basic	0.00	0.00	.00
284 MAC MINI GRANT	8,650.00	8650.00	.00
287 JOM	9,206.84	9206.84	.00
289 Title II Eisenhower Math/Sci	8,500.16	8500.16	.00
292 Title I Part A	367,322.83	367322.83	.00
293 Title I Part A	1,738.86	1738.86	.00
296 Title I Migrant Part C	55,180.62	55180.62	.00
299 Title VII, Indian Education	88,323.12	88323.12	.00
380 Vo Ed All Career & Tech Ed Programs	0.00	0.00	.00
400 MPRIC 3	9,970.00	9970.00	.00
404 MPIRC/4	20,816.35	20816.35	.00
411 TABER FOUNDATION GRANT	0.00	0.00	.00
875 USDA	0.00	0.00	.00
<b>Total</b>	<b>2,907,106.43</b>	<b>2,907,106.43</b>	<b>.00</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	18,424.77	0.00
1111	District Levy - Real Property	0.00	19,575.80
1112	District Levy - Personal Property	219.48	202.12
1113	District Levy - Heavy Motor Vehicles	16.16	15.91
1114	District Levy - Pers Prop/Mobile Homes	148.99	60.46
1190	Penalties and Interest on Taxes	116.78	159.88
1510	Interest Earnings	113.80	91.71
1900	Other Revenue from Local Sources	3.90	173.41
3440	State HB20/SB417 Prop Tax Reimb	199.99	171.42
3444	State School Block Grant	2,484.14	2,420.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>21,728.01</u>	<u>22,871.70</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	13,355.08	14,720.67
	2XX Personal Services - Employee Benefits	697.90	0.00
	3XX Purchased Professional and Technical Services	1,075.00	2,550.00
	5XX Other Purchased Services	0.00	357.65
	6XX Supplies and Materials	7,702.02	3,828.87
	7XX Property and Equipment Acquisition	0.00	1,090.00
	26XX Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	170.00	0.00
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	30.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>23,000.00</u>	<u>22,578.00</u>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						33.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,871.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,578.00	(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	170.00	(4b)		-170.00	
						-170.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						157.21	(5)



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	729.05	458.38
1900 Other Revenue from Local Sources	12,041.38	8,470.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,770.43	8,929.05

### 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	1,050.00	600.00
2XX Personal Services - Employee Benefits	160.54	0.00
6XX Supplies and Materials	324.00	1,137.00
7XX Property and Equipment Acquisition	0.00	5,941.62
23XX Support Services - General Administration		
6XX Supplies and Materials	4,227.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	5,000.00	1,096.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,761.54	8,774.62



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						14,845.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,929.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,774.62	(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	5,941.62	Less Last Year	5,000.00	(4b)		941.62	
						941.62	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,941.62	(5)



# Trustees' Financial Summary

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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	35.62	830.46
5200 Sale or Compensation for Loss of Assets	3,000.00	0.00
5300 Operating Transfers from Other Funds	26,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29,035.62	830.46

### 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	17.82
2XX Personal Services - Employee Benefits	0.00	1.38
23XX Support Services - General Administration		
1XX Personal Services - Salaries	545.90	0.00
2XX Personal Services - Employee Benefits	79.82	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	64.18
2XX Personal Services - Employee Benefits	0.00	9.36
27XX Student Transportation Services		
1XX Personal Services - Salaries	601.22	750.74
2XX Personal Services - Employee Benefits	87.91	71.56
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	111.81	515.03
2XX Personal Services - Employee Benefits	8.97	40.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,435.63	1,470.20



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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						28,774.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						830.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,470.20	(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)						28,134.82	(5)



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## 26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	23,965.95	22,961.83
1900 Other Revenue from Local Sources	0.00	167.38
4820 Federal Impact Aid - Title VIII	324,418.45	293,728.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>348,384.40</b>	<b>316,857.35</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	25,536.43	3,763.99
2XX Personal Services - Employee Benefits	7,203.79	26,200.00
3XX Purchased Professional and Technical Services	0.00	800.00
4XX Purchased Property Services	1,830.00	0.00
5XX Other Purchased Services	0.00	1,055.99
6XX Supplies and Materials	61,283.99	62,583.39
7XX Property and Equipment Acquisition	0.00	3,953.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	6,000.00
6XX Supplies and Materials	0.00	900.00
7XX Property and Equipment Acquisition	0.00	4,265.58
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,402.68	1,593.84
2XX Personal Services - Employee Benefits	75.15	81.30
3XX Purchased Professional and Technical Services	1,050.00	1,790.75
5XX Other Purchased Services	0.00	123.95
6XX Supplies and Materials	739.65	2,169.10
810 Dues and Fees	448.67	824.00
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	345.50
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	5,479.00
6XX Supplies and Materials	58.43	852.00
7XX Property and Equipment Acquisition	0.00	36,948.46
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	28,755.50
7XX Property and Equipment Acquisition	14,345.00	22,131.36



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24 Lake County  
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## 26 - Impact Aid 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		
1XXX Instruction		
1XX Personal Services - Salaries	5,829.85	31,690.18
2XX Personal Services - Employee Benefits	384.00	5,513.01
21XX Support Services - Students		
1XX Personal Services - Salaries	13,217.86	15,253.47
2XX Personal Services - Employee Benefits	2,686.05	630.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>136,091.55</u>	<u>263,703.37</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	738,233.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	316,857.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	263,703.37	(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                   47,817.08   Less Last Year                   13,368.68                   (4b)                   34,448.40		
Ending Fund Balance (1 + 2 - 3 + 4)	825,835.87	(5)



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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	125.19	0.00
1510	Interest Earnings	0.00	183.90
3281	State Technology Aid	1,036.86	0.00
3290	State - Other State Grants	0.00	7,143.00
4910	Federal Other Revenue on Behalf of District - Direct	10,550.11	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11,712.16</u>	<u>7,326.90</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	3,725.00	0.00
21XX	Support Services - Students		
	7XX Property and Equipment Acquisition	0.00	6,000.00
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	14,340.48	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>18,065.48</u>	<u>6,000.00</u>



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## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					3,280.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,326.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,000.00	(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	6,000.00	Less Last Year	0.00	(4b)	6,000.00	
					6,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,607.51	(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	448.34
3282 State Flexibility Fund Allocation	0.00	40,098.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	40,546.54

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,546.54	(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)	40,546.54	(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	576,139.97	586,893.97
1112 District Levy - Personal Property	7,381.61	6,253.81
1113 District Levy - Heavy Motor Vehicles	503.79	476.89
1114 District Levy - Pers Prop/Mobile Homes	4,814.03	1,884.06
1190 Penalties and Interest on Taxes	4,093.25	5,036.44
1510 Interest Earnings	9,873.27	6,765.83
1900 Other Revenue from Local Sources	123.27	101.93
3440 State HB20/SB417 Prop Tax Reimb	6,223.29	5,334.28
3444 State School Block Grant	76,773.55	74,821.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>685,926.03</b>	<b>687,568.98</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		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	78,546.45	50,923.95
840 Principal On Debt	635,000.00	670,000.00
860 Agent Fees/Issuance Costs	1.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>713,547.45</b>	<b>720,923.95</b>



# Trustees' Financial Summary

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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						11,727.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						687,568.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						720,923.95	(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)						-21,627.70	(5)



# Trustees' Financial Summary

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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	0.89	0.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.89	0.67

### Schedule of Changes Worksheet

Beginning Fund Balance	22.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.67	(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)	23.27	(5)



# Trustees' Financial Summary

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## 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	94,875.10	27,209.34
1112 District Levy - Personal Property	1,163.61	933.47
1113 District Levy - Heavy Motor Vehicles	84.26	22.38
1114 District Levy - Pers Prop/Mobile Homes	777.08	315.38
1190 Penalties and Interest on Taxes	328.41	452.95
1510 Interest Earnings	1,272.16	0.00
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-88.75
1900 Other Revenue from Local Sources	20.42	4.33
3440 State HB20/SB417 Prop Tax Reimb	1,042.92	893.94
3444 State School Block Grant	4,932.28	4,806.89
9710 Residual Equity Transfers In	0.00	577.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>104,496.24</b>	<b>35,127.47</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		
52XX Capital Leases or Long Term Notes with Board of Investm		
850 Interest on Debt	82,994.72	121,848.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>82,994.72</b>	<b>121,848.06</b>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					86,720.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,127.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,848.06	(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)					0.00	(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	298.74	389.19
1900 Other Revenue from Local Sources	0.00	7,256.62
1920 Contributions/Donations from Private Sources	19,704.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20,003.61	7,645.81

### 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	846.00	0.00
3XX Purchased Professional and Technical Services	410.00	0.00
5XX Other Purchased Services	193.50	0.00
6XX Supplies and Materials	10,521.37	0.00
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	0.00	720.04
2XX Personal Services - Employee Benefits	0.00	56.09
3XX Purchased Professional and Technical Services	0.00	320.00
6XX Supplies and Materials	0.00	5,794.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,970.87	6,890.38



# Trustees' Financial Summary

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## 81 - Endowment Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						13,682.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,645.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,890.38	(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	441.36	(4b)		-441.36	
						-441.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,996.48	(5)



# Trustees' Financial Summary

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## 82 - Interlocal Agreement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,095.20	896.93
5710	Special Education Resources Transferred from Other School Districts or Coope	6,742.00	7,506.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		7,837.20	8,403.11

### 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		
	1XX Personal Services - Salaries	8,135.40	0.00
	2XX Personal Services - Employee Benefits	377.71	0.00
	5XX Other Purchased Services	175.20	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		8,688.31	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance				26,493.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,403.11	(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)				34,896.12	(5)



# Trustees' Financial Summary

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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	111,219.45	116,618.51
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	331.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	25,223.17	11,522.03
XX	XXX 4XXX	725 Major Construction Services	20,754.39	22,131.36
XX	XXX 4XXX	73X Major Equipment-New	11,200.00	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	0.00
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



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	134,969.04
b. Related Services Block Grant Entitlement	44985.96
c. Total Entitlements Subject to Reversion	179,955.00

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	239,340.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	454,386.22
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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	200,075.43	0.00	0.00	31,690.18
280	1XXX	2XX	44,085.19	0.00	0.00	5,513.01
280	1XXX	3XX	20.00	0.00	0.00	0.00
280	1XXX	4XX	797.00	0.00	0.00	0.00
280	1XXX	5XX	1,383.09	0.00	0.00	0.00
280	1XXX	6XX	31,466.65	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	66,786.71	0.00	0.00	15,253.47
280	21XX	2XX	4,606.79	0.00	0.00	630.00
280	21XX	3XX	12,512.83	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	2,268.71	0.00	0.00	0.00
280	21XX	6XX	3,828.59	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	28,014.28	0.00	0.00	0.00
280	24XX	2XX	2,559.22	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	2,553.01	0.00	0.00	0.00
280	24XX	6XX	342.06	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			401,299.56	0.00	0.00	53,086.66 454,386.22



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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.*