



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo 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** Sara Vaughan

Phone #: (406) 644-2207

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

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

**Chair, Board of Trustees** Shannon Murphy

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

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

**County Superintendent** Joyce Decker Wegner

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

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

## Software

Accounting Package: Black Mountain

For FY04 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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**24 Lake County**  
**1205 Charlo Elem**

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
401	Title I Improving Basic Programs	FEDERAL	2412053103	84.010A
402	Title II Part A	FEDERAL	2412051403	84.367
404	Title IV Safe and Drug-Free Schools	FEDERAL	2412051603	84.186A
405	Title II Part A	FEDERAL	2412051403	84.367
406	Title V Part A	FEDERAL	2412053903	84.298
407	JOM	LOCAL	1205	
409	Title 9	FEDERAL	s060a030686	9
413	GEAR UP	FEDERAL	600-007	84.334
415	Lake County Library Grant	LOCAL		
416	Murdock	LOCAL	416 fitz	
419	reap	FEDERAL	s358a030669	84.358a
420	Reading First	FEDERAL	2412053504	84.357
910	Budget Amendment			

# Trustees' Financial Summary

FY2003-04

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24 Lake County  
1205 Charlo Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	99,889.41	41,030.40	30,848.11	10,586.34
02	Taxes Receivable - Real and Personal (120-149)	8,328.95	6,484.59	1,444.01	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		428.80		
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>108,218.36</b>	<b>47,943.79</b>	<b>32,292.12</b>	<b>10,586.34</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		2,200.00		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,328.95	6,484.59	1,444.01	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>8,328.95</b>	<b>8,684.59</b>	<b>1,444.01</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,770.04			
48	Fund Balance for Budget (961-970)	89,119.37	39,259.20	30,848.11	10,586.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>99,889.41</b>	<b>39,259.20</b>	<b>30,848.11</b>	<b>10,586.34</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>108,218.36</b>	<b>47,943.79</b>	<b>32,292.12</b>	<b>10,586.34</b>



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24 Lake County  
1205 Charlo Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21.93	52,903.06	49,364.70	633.92
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)		4,052.77		
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>21.93</b>	<b>56,955.83</b>	<b>49,364.70</b>	<b>633.92</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)			11,712.90	
48	Fund Balance for Budget (961-970)	21.93	56,955.83	37,651.80	633.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>21.93</b>	<b>56,955.83</b>	<b>49,364.70</b>	<b>633.92</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>21.93</b>	<b>56,955.83</b>	<b>49,364.70</b>	<b>633.92</b>

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FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				254.32
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>				254.32
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				254.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>				254.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				254.32

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FY2003-04

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**1205 Charlo Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			230,043.70	
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>			230,043.70	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			230,043.70	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			230,043.70	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			230,043.70	

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FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,060.65	5,109.56		48,337.15
02	Taxes Receivable - Real and Personal (120-149)				240.59
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>9,060.65</b>	<b>5,109.56</b>		<b>48,577.74</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)				240.59
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>240.59</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	9,060.65	5,109.56		48,337.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,060.65</b>	<b>5,109.56</b>		<b>48,337.15</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,060.65</b>	<b>5,109.56</b>		<b>48,577.74</b>

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24 Lake County  
1205 Charlo Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,924.53			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21,924.53			
<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	21,924.53			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,924.53			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,924.53			



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24 Lake County  
1205 Charlo Elem

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



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FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

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

# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

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



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FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,635.54			
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>	33,635.54			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	33,635.54			
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	33,635.54			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	33,635.54			



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FY2003-04

Submit ID: 1205-54573590

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1205 Charlo Elem

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

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FY2003-04

Submit ID: 1205-54573590

**24 Lake County**  
**1205 Charlo Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<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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FY2003-04

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24 Lake County  
1205 Charlo Elem

## 01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	77,438.36	69,803.09
1112 District Levy - Personal Property	1,042.08	1,021.41
1113 District Levy - Heavy Motor Vehicles	499.85	387.69
1114 District Levy - Pers Prop/Mobile Homes	2,174.82	4,218.00
1190 Penalties and Interest on Taxes	729.58	911.38
1510 Interest Earnings	3,217.17	1,652.95
3110 Direct State Aid	443,148.89	469,883.23
3115 State Spec Ed Allowable Cost Pymt to Districts	44,076.95	37,211.98
3120 State Guaranteed Tax Base Aid	265,860.21	276,717.21
3440 State HB20/SB417 Prop Tax Reimb	1,345.81	1,121.50
3444 State School Block Grant	28,410.06	28,999.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>867,943.78</b>	<b>891,927.78</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	373,022.08	334,302.01
2XX Personal Services - Employee Benefits	63,334.51	59,392.60
3XX Purchased Professional and Technical Services	8,754.05	8,999.73
4XX Purchased Property Services	125.36	292.18
5XX Other Purchased Services	164.59	1,001.14
6XX Supplies and Materials	34,772.18	44,764.92
810 Dues and Fees	20.00	.00
8XX Other Expenditures	0.00	169.00
21XX Support Services - Students		
1XX Personal Services - Salaries	19,482.96	20,179.98
2XX Personal Services - Employee Benefits	2,311.86	1,830.50
6XX Supplies and Materials	528.65	337.72
222X Educational Media Services		
1XX Personal Services - Salaries	15,483.38	7,779.05
2XX Personal Services - Employee Benefits	1,864.00	847.48
6XX Supplies and Materials	2,505.61	3,059.26
23XX Support Services - General Administration		
1XX Personal Services - Salaries	36,895.54	16,301.77
2XX Personal Services - Employee Benefits	5,569.14	4,095.68
5XX Other Purchased Services	1,314.77	565.46
6XX Supplies and Materials	427.02	288.50
810 Dues and Fees	310.00	550.00



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FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	27,529.25	27754.30
		2XX	Personal Services - Employee Benefits	3,804.51	3593.35
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,679.80	17135.39
		2XX	Personal Services - Employee Benefits	2,371.16	2453.93
		3XX	Purchased Professional and Technical Services	9,774.59	12093.76
		5XX	Other Purchased Services	5,319.16	5345.64
		6XX	Supplies and Materials	1,901.10	1731.53
		810	Dues and Fees	1,562.50	3084.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	40,134.75	45136.98
		2XX	Personal Services - Employee Benefits	7,706.53	5709.46
		3XX	Purchased Professional and Technical Services	842.75	2089.83
		4XX	Purchased Property Services	41,575.05	66703.41
		5XX	Other Purchased Services	11,362.77	11150.00
		6XX	Supplies and Materials	9,622.70	25128.10
		810	Dues and Fees	104.00	.00
		8XX	Other Expenditures	0.00	48.50
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	80,541.78	75857.58
		2XX	Personal Services - Employee Benefits	3,221.65	1706.55
		3XX	Purchased Professional and Technical Services	2,948.02	2998.69
		5XX	Other Purchased Services	0.00	80.00
		6XX	Supplies and Materials	3,449.89	1481.04
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,010.56	19081.38
		2XX	Personal Services - Employee Benefits	642.40	690.34
		3XX	Purchased Professional and Technical Services	2,794.50	4000.00
		6XX	Supplies and Materials	1,969.89	1999.15
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	761.55	677.00
		2XX	Personal Services - Employee Benefits	0.00	200.00
		5XX	Other Purchased Services	52.00	499.30
		6XX	Supplies and Materials	234.84	499.50
		810	Dues and Fees	200.00	.00
		8XX	Other Expenditures	0.00	200.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
710 School Sponsored Extracurricular Activities		
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	15,879.17	16846.30
2XX Personal Services - Employee Benefits	362.29	649.11
5XX Other Purchased Services	0.00	453.84
6XX Supplies and Materials	2,828.02	1380.94
810 Dues and Fees	1,567.50	.00
8XX Other Expenditures	0.00	3025.00
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	15000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	872,640.38	881,241.38

### Schedule of Changes Worksheet

Beginning Fund Balance	78,432.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	891,927.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	881,241.38	(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                      10,770.04 Less Last Year                      0.00                      (4b)                      10,770.04		
	10,770.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	99,889.41	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	41,565.15	64,216.18
1112	District Levy - Personal Property	343.61	561.40
1113	District Levy - Heavy Motor Vehicles	272.27	369.66
1114	District Levy - Pers Prop/Mobile Homes	702.88	2,785.06
1190	Penalties and Interest on Taxes	291.69	460.18
1510	Interest Earnings	182.73	172.25
2220	County On-Schedule Trans Reimb	17,699.66	18,713.30
3210	State On-Schedule Trans Reimb	17,699.68	18,713.30
3440	State HB20/SB417 Prop Tax Reimb	434.34	361.96
3444	State School Block Grant	9,883.25	5,044.12
3445	State Combined Fund School Block Grant	0.00	2,610.89
6100	Material Prior Period Revenue Adjustments	-407.81	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>88,667.45</u>	<u>114,008.30</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,509.75	9099.44
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,917.28	2891.26
2XX	Personal Services - Employee Benefits	258.73	262.62
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	22,187.62	23473.53
2XX	Personal Services - Employee Benefits	5,203.64	4170.65
4XX	Purchased Property Services	1,000.00	584.88
5XX	Other Purchased Services	34,829.48	33935.74
6XX	Supplies and Materials	10,239.60	6931.28
7XX	Property and Equipment Acquisition	10,000.00	.00
810	Dues and Fees	85.90	.00
8XX	Other Expenditures	0.00	240.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>97,232.00</u>	<u>81,589.40</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					6,840.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114,008.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,589.40	(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)					39,259.20	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	10,341.83	13,251.50
1112 District Levy - Personal Property	166.39	137.20
1113 District Levy - Heavy Motor Vehicles	66.68	75.21
1114 District Levy - Pers Prop/Mobile Homes	343.28	636.29
1190 Penalties and Interest on Taxes	92.08	129.10
1510 Interest Earnings	1,024.55	694.41
1900 Other Revenue from Local Sources	0.00	14,230.79
3440 State HB20/SB417 Prop Tax Reimb	216.51	180.40
3444 State School Block Grant	2,557.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>14,809.16</b>	<b>29,334.90</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	33,579.50	9764.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>33,579.50</b>	<b>9,764.87</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	44,857.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,334.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,764.87	(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                   33,579.50                   (4b)                   -33,579.50		
Ending Fund Balance (1 + 2 - 3 + 4)	30,848.11	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	942.32	338.95
1621	Lunch Sales	27,420.73	28,103.51
3220	State Food Services Match	0.00	206.55
4550	Federal Child Nutrition	65,173.90	69,922.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		93,536.95	98,571.62

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	43,462.54	52024.39
	2XX Personal Services - Employee Benefits	6,347.83	7040.63
	3XX Purchased Professional and Technical Services	919.50	963.00
	4XX Purchased Property Services	868.65	2937.47
	5XX Other Purchased Services	0.00	681.60
	6XX Supplies and Materials	48,941.78	52179.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		100,540.30	115,826.91

## Schedule of Changes Worksheet

Beginning Fund Balance				27,841.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				98,571.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				115,826.91	(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)				10,586.34	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	593.82	440.26
2240	County Retirement Distribution	124,613.63	186,109.81
6100	Material Prior Period Revenue Adjustments	2,714.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>127,922.32</u>	<u>186,550.07</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	59,089.84	.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,086.27	.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,452.70	.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,509.40	.00
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,360.87	.00
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,104.34	.00
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	6,357.68	.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,514.71	.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	13,741.07	.00
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	7,596.55	7596.51
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,268.94	.00
413	Title VII Indian Education		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,245.88	.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10,955.05	.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,089.31	.00
437	Title VI, Part B, Subpart 2, Rural Low-Income Schools				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	27.92	.00
471	GEAR UP				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,116.78	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	120.64	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,515.39	.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	6,884.83	.00
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	73651.12
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	4254.99
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	0.00	1640.23
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	0.00	5355.90
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	5852.06
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	4222.66
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	0.00	9517.23



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	4949.45
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	15994.74
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4023.35
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	0.00	142.75
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	0.00	3552.10
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	10969.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				139,038.17	151,722.55

### Schedule of Changes Worksheet

Beginning Fund Balance					22,128.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					186,550.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					151,722.55	(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)					56,955.83	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>401 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	126,855.00
<b>402 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,241.68
<b>404 Title IV Safe and Drug-Free Schools</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,618.00
<b>405 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,225.32
<b>406 Title V Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,178.34
<b>407 JOM</b>	
4700 Federal Miscellaneous Grants from other State Agencies	1,617.00
<b>409 Title 9</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	13,562.00
<b>413 GEAR UP</b>	
4700 Federal Miscellaneous Grants from other State Agencies	18,415.60
<b>415 Lake County Library Grant</b>	
1900 Other Revenue from Local Sources	23,256.66
<b>416 Murdock</b>	
4700 Federal Miscellaneous Grants from other State Agencies	6,000.00
<b>419 reap</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,433.00
<b>420 Reading First</b>	
4200 Title I, Part A, Improving Basic Programs	99,258.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	341,660.60

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

PRC Program Function Object	2004 Value
<b>401 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	90338.96



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>402 Title II Part A</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	175.00
5XX Other Purchased Services	318.00
6XX Supplies and Materials	4174.26
8XX Other Expenditures	245.00
	4,912.26
<b>404 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3618.00
<b>405 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	29617.10
<b>406 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	3606.07
<b>409 Title 9</b>	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	7609.60
6XX Supplies and Materials	4665.54
	12,275.14
<b>413 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	4890.82
5XX Other Purchased Services	1133.37
6XX Supplies and Materials	10529.21
8XX Other Expenditures	723.55



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>413 Subtotal</b>	17,276.95
<b>415 Lake County Library Grant</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	5179.47
<b>419 reap</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	12433.00
<b>420 Reading First</b>	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	25723.46
2XX Personal Services - Employee Benefits	1943.50
5XX Other Purchased Services	6555.65
6XX Supplies and Materials	104122.28
<b>420 Subtotal</b>	138,344.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 317,601.84



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					13,593.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					341,660.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					317,601.84	(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	11,712.90	Less Last Year	0.00	(4b)	11,712.90	
					11,712.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,364.70	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
401 Title I Improving Basic Programs	126,855.00	90,338.96	36,516.04
402 Title II Part A	7,241.68	4,912.26	2,329.42
404 Title IV Safe and Drug-Free Schools	3,618.00	3,618.00	0.00
405 Title II Part A	26,225.32	29,617.10	-3,391.78
406 Title V Part A	3,178.34	3,606.07	-427.73
407 JOM	1,617.00	0.00	1,617.00
409 Title 9	13,562.00	12,275.14	1,286.86
413 GEAR UP	18,415.60	17,276.95	1,138.65
415 Lake County Library Grant	23,256.66	5,179.47	18,077.19
416 Murdock	6,000.00	0.00	6,000.00
419 reap	12,433.00	12,433.00	0.00
420 Reading First	99,258.00	138,344.89	-39,086.89
<b>Total</b>	<b>341,660.60</b>	<b>317,601.84</b>	<b>24,058.76</b>



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	17.99	11.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>17.99</u>	<u>11.49</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					622.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11.49	(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)					633.92	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	6.89	3.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6.89	3.89

### Schedule of Changes Worksheet

Beginning Fund Balance	250.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.89	(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)	254.32	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 26 - Impact Aid Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	4,606.19	3,707.18
4820	Federal Impact Aid - Title VIII	51,985.94	40,231.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		56,592.13	43,938.27

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	810 Dues and Fees	181.00	.00
	8XX Other Expenditures	0.00	150.00
280	Special Education - Local and State		
1XXX	Instruction		
	1XX Personal Services - Salaries	4,647.76	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		4,828.76	150.00

## Schedule of Changes Worksheet

Beginning Fund Balance		186,255.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		43,938.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		150.00	(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)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		230,043.70	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	299.02	103.19
1900	Other Revenue from Local Sources	504.95	3,150.04
4650	Federal Miscellaneous Grants from OPI	0.00	2,478.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		803.97	5,731.78

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	13,105.84	.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	1,555.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,660.84	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance		3,328.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,731.78	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		9,060.65	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	55.46	92.47
3282 State Flexibility Fund Allocation	4,961.63	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,017.09	92.47

### Schedule of Changes Worksheet

Beginning Fund Balance	5,017.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92.47	(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)	5,109.56	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 50 - Debt Service Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	610.92	331.08
1112 District Levy - Personal Property	536.03	0.95
1114 District Levy - Pers Prop/Mobile Homes	475.47	8.06
1190 Penalties and Interest on Taxes	81.56	77.73
1510 Interest Earnings	1,808.95	1,117.73
3120 State Guaranteed Tax Base Aid	19,836.25	19,191.27
3440 State HB20/SB417 Prop Tax Reimb	297.17	329.88
3444 State School Block Grant	981.72	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>24,628.07</b>	<b>21,056.70</b>

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	25,000.00	25000.00
850 Interest on Debt	3,900.02	2724.16
860 Agent Fees/Issuance Costs	200.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>29,100.02</b>	<b>27,724.16</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	55,004.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,056.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,724.16	(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)	48,337.15	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## 60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	582.66	355.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	582.66	355.37

### Schedule of Changes Worksheet

Beginning Fund Balance	21,569.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	355.37	(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)	21,924.53	(5)



# Trustees' Financial Summary

**FY2003-04**

**Submit ID: 1205-54573590**

**24 Lake County  
1205 Charlo Elem**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	41,575.05	66,703.41
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	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

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,968.76
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,968.76

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,322.92
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,275.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	82,123.86
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

**24 Lake County**  
**1205 Charlo Elem**

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	75,857.58	0.00	0.00	0.00	
280	1XXX	2XX	1,706.55	0.00	0.00	0.00	
280	1XXX	3XX	2,998.69	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	80.00	0.00	0.00	0.00	
280	1XXX	6XX	1,481.04	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			82,123.86	0.00	0.00	0.00	82,123.86



# Trustees' Financial Summary

**FY2003-04**

**Submit ID: 1205-54573590**

**24 Lake County  
1205 Charlo Elem**

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

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



# Trustees' Financial Summary

**FY2003-04**

**Submit ID: 1205-54573590**

**24 Lake County  
1205 Charlo Elem**



# Trustees' Financial Summary

FY2003-04

Submit ID: 1205-54573590

24 Lake County  
1205 Charlo Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
8/3/2000 Issue	55,000.00	0.00	25,000.00	0.00	30,000.00	30,000.00	0.00
Total Governmental Activity	55,000.00	0.00	25,000.00	0.00	30,000.00	30,000.00	0.00
Long-Term Liabilities	55,000.00	0.00	25,000.00	0.00	30,000.00	30,000.00	0.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.