



# Trustees' Financial Summary

FY2002-03

Submit ID: 0060-599305560000

**05 Carbon County**  
**0060 Joliet 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** Jeanne Carroll

Phone #: (406) 962-3541

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

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

**Chair, Board of Trustees** Doug Schwend

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

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

**County Superintendent** Jerry Scott

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
003	GT	STATE	N/A	
006	Title IV Drug Free Schools	FEDERAL	0500601601	84.1846
007	Title I, Part A, Accountability	FEDERAL	0500603103	84.348A
008	Miscellaneous State Grant	STATE	STATE	State
010	Title I, Part A, Improving Basic Programs	FEDERAL	0500601403	84.010A
015	Title V, Part A, Innovative Programs	FEDERAL	0500603903	84.298
020	IDEA State Program Improvement	FEDERAL	0500606502	84.323A
025	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020573	84.358A
030	Miscellaneous State Grant	STATE	STATE	State
035	Title I, Part A, Improving Basic Programs	FEDERAL	0500601403	84.010A
040	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500601403	84.367
045	Title II, Part D, Ed Technology	FEDERAL	0500606-003	84.318
050	IDEA State Program Improvement	FEDERAL	0500606502	84.323A
055	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	0500601603	84.358

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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)	138,868.00	113.00	38,161.00	12,798.00
02	Taxes Receivable - Real and Personal (120-149)	41,208.00	702.00	2,069.00	
03	Taxes Receivable - Protested (150-159)	2,401.00	25.00	68.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		11,728.00		
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>182,477.00</b>	<b>12,568.00</b>	<b>40,298.00</b>	<b>12,798.00</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)	43,609.00	727.00	2,137.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>43,609.00</b>	<b>727.00</b>	<b>2,137.00</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	48,218.14	6,253.64	28,210.00	
48	Fund Balance for Budget (961-970)	90,649.86	5,587.36	9,951.00	12,798.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>138,868.00</b>	<b>11,841.00</b>	<b>38,161.00</b>	<b>12,798.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>182,477.00</b>	<b>12,568.00</b>	<b>40,298.00</b>	<b>12,798.00</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)		38,058.00	10,326.00	
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)			465.00	
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>		38,058.00	10,791.00	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			2,717.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,905.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			9,622.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			976.18	
48	Fund Balance for Budget (961-970)		38,058.00	192.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		38,058.00	1,169.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		38,058.00	10,791.00	

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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)				6,014.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				<b>6,014.00</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				6,014.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>6,014.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>6,014.00</b>



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

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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)	3,497.00	4,821.00	6,401.00	
02	Taxes Receivable - Real and Personal (120-149)	346.00		8,204.00	
03	Taxes Receivable - Protested (150-159)	34.00		98.00	
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>3,877.00</b>	<b>4,821.00</b>	<b>14,703.00</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,460.00	
25	Deferred Revenue (680)	380.00		8,302.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>380.00</b>		<b>9,762.00</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,497.00	4,821.00	4,941.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,497.00</b>	<b>4,821.00</b>	<b>4,941.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,877.00</b>	<b>4,821.00</b>	<b>14,703.00</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)	1,454,629.00			
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>	1,454,629.00			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	34,178.00			
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>	34,178.00			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,420,451.00			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,420,451.00			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,454,629.00			

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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)		85,739.00		9,666.00
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>		85,739.00		9,666.00
<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)		85,739.00		9,666.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>		85,739.00		9,666.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		85,739.00		9,666.00



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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)			10,485.00	
11	Buildings and Building Improvements (331 & 332)			706,593.00	
12	Machinery and Equipment (341 & 342)			215,854.00	
13	Construction Work in Progress (351)			55,504.00	
14	Amount Available in Debt Service and Compensated Absence Funds (403)				10,955.00
15	Amounts to be Provided (404-406)				1,549,168.00
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>988,436.00</b>	<b>1,560,123.00</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)				1,510,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				50,123.00
35	<b>TOTAL LIABILITIES</b>				<b>1,560,123.00</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			988,436.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>988,436.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>988,436.00</b>	<b>1,560,123.00</b>



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## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	280,589.00
1111 District Levy - Real Property	234,246.41	0.00
1112 District Levy - Personal Property	11,360.22	0.00
1113 District Levy - Heavy Motor Vehicles	457.23	0.00
1190 Penalties and Interest on Taxes	3,909.28	1,990.00
1510 Interest Earnings	5,858.40	1,955.00
1900 Other Revenue from Local Sources	5,957.11	662.00
3110 Direct State Aid	467,852.62	487,574.26
3115 State Spec Ed Allowable Cost Pymt to Districts	31,438.42	34,054.70
3120 State Guaranteed Tax Base Aid	161,695.95	213,527.12
3440 State HB20/SB417 Prop Tax Reimb	3,065.07	2,627.00
3444 State School Block Grant	63,468.58	61,855.04
6100 Material Prior Period Revenue Adjustments	1,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>990,309.29</b>	<b>1,084,834.12</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	492,920.90	518,404.72
2XX Personal Services - Employee Benefits	60,722.15	81,081.00
3XX Purchased Professional and Technical Services	0.00	1,509.00
4XX Purchased Property Services	603.22	646.00
5XX Other Purchased Services	851.08	26.00
6XX Supplies and Materials	69,574.85	50,282.00
7XX Property and Equipment Acquisition	1,100.00	0.00
810 Dues and Fees	1,591.00	1,898.00
21XX Support Services - Students		
1XX Personal Services - Salaries	11,975.98	0.00
2XX Personal Services - Employee Benefits	1,681.00	0.00
6XX Supplies and Materials	1,819.53	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	12,906.00
2XX Personal Services - Employee Benefits	0.00	2,105.00
6XX Supplies and Materials	0.00	930.00
222X Educational Media Services		
1XX Personal Services - Salaries	16,014.91	17,126.00
2XX Personal Services - Employee Benefits	1,740.70	2,482.00
4XX Purchased Property Services	66.00	88.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0060-599305560000

05 Carbon County

0060 Joliet Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		6XX	Supplies and Materials	4,587.13	2,373.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	23,566.32	24,627.00
		2XX	Personal Services - Employee Benefits	2,262.88	3,690.00
		3XX	Purchased Professional and Technical Services	648.52	2,295.00
		4XX	Purchased Property Services	826.70	202.00
		5XX	Other Purchased Services	1,370.79	508.00
		6XX	Supplies and Materials	13,725.03	6,000.00
		7XX	Property and Equipment Acquisition	1,100.00	5,377.00
		810	Dues and Fees	1,451.50	0.00
		8XX	Other Expenditures	0.00	363.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	47,689.56	42,551.00
		2XX	Personal Services - Employee Benefits	10,105.90	12,211.00
		3XX	Purchased Professional and Technical Services	0.00	3,589.00
		810	Dues and Fees	210.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	15,443.66	16,484.00
		2XX	Personal Services - Employee Benefits	3,431.01	3,401.00
		3XX	Purchased Professional and Technical Services	2,449.00	0.00
		4XX	Purchased Property Services	0.00	45.00
		5XX	Other Purchased Services	15,776.69	24,764.00
		6XX	Supplies and Materials	3,748.23	4,666.00
		810	Dues and Fees	2,855.13	0.00
		8XX	Other Expenditures	0.00	2,396.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	45,208.46	50,845.00
		2XX	Personal Services - Employee Benefits	7,689.67	15,701.00
		3XX	Purchased Professional and Technical Services	1,117.06	1,096.00
		4XX	Purchased Property Services	53,979.19	65,877.00
		6XX	Supplies and Materials	13,578.71	8,569.00
		810	Dues and Fees	0.00	600.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	5,804.00
		8XX	Other Expenditures	0.00	13,312.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	5,713.71	592.00



# 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
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,881.51	0.00
		5XX	Other Purchased Services	269.00	0.00
		6XX	Supplies and Materials	185.62	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	54,003.39	56,745.00
		2XX	Personal Services - Employee Benefits	3,310.00	5,462.00
		3XX	Purchased Professional and Technical Services	0.00	50.00
		5XX	Other Purchased Services	2,023.42	1,268.00
		6XX	Supplies and Materials	327.82	1,314.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	8,470.80	4,164.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	38.00
		5XX	Other Purchased Services	0.00	300.00
		6XX	Supplies and Materials	0.00	900.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	5,243.96	8,894.00
		2XX	Personal Services - Employee Benefits	0.00	210.00
		5XX	Other Purchased Services	0.00	70.00
		6XX	Supplies and Materials	371.75	947.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	7,994.27	8,279.00
		2XX	Personal Services - Employee Benefits	3,891.48	4,835.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,032,169.19</u>	<u>1,100,897.72</u>



# Trustees' Financial Summary

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01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					151,662.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,084,834.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,100,897.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	48,218.14	Less Last Year	44,948.70	(4b)	3,269.44	
					3,269.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					138,868.00	(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	0.00	3,277.00
1111	District Levy - Real Property	7,700.74	0.00
1112	District Levy - Personal Property	292.73	0.00
1113	District Levy - Heavy Motor Vehicles	14.10	0.00
1190	Penalties and Interest on Taxes	183.60	45.00
1510	Interest Earnings	577.81	224.00
1900	Other Revenue from Local Sources	400.00	0.00
2220	County On-Schedule Trans Reimb	20,603.66	22,246.00
3210	State On-Schedule Trans Reimb	20,603.65	22,211.00
3440	State HB20/SB417 Prop Tax Reimb	262.74	225.00
3444	State School Block Grant	1,060.11	1,033.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>51,699.14</u>	<u>49,261.16</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		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	7,095.84	9,523.00
5XX	Other Purchased Services	0.00	1,586.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	28,455.70	37,691.41
2XX	Personal Services - Employee Benefits	1,760.52	2,388.00
3XX	Purchased Professional and Technical Services	54.66	645.00
5XX	Other Purchased Services	2,424.75	0.00
6XX	Supplies and Materials	8,941.81	5,532.00
7XX	Property and Equipment Acquisition	0.00	4,000.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	427.05	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>49,160.33</u>	<u>61,365.41</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						24,936.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,261.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						61,365.41	(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	6,253.64	Less Last Year	7,244.49	(4b)		-990.85	
						-990.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,841.00	(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
1110	District Tax Levy	10,202.57	8,184.00
1112	District Levy - Personal Property	469.91	0.00
1113	District Levy - Heavy Motor Vehicles	19.51	0.00
1190	Penalties and Interest on Taxes	307.24	74.00
1510	Interest Earnings	1,148.38	632.00
3440	State HB20/SB417 Prop Tax Reimb	346.54	297.00
3444	State School Block Grant	1,791.16	1,745.62

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

14,285.31	10,932.62
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	18,539.62	28,209.64

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

18,539.62	28,209.64
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## Schedule of Changes Worksheet

Beginning Fund Balance	27,228.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,932.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,209.64	(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                   28,210.00   Less Last Year                   0.00                   (4b)                   28,210.00		
	28,210.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,161.00	(5)



# Trustees' Financial Summary

FY2002-03

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## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	538.25	321.00
1611	National School Lunch Program	0.00	46,378.00
1621	Lunch Sales	43,471.00	0.00
1900	Other Revenue from Local Sources	72.40	0.00
3220	State Food Services Match	616.09	0.00
4550	Federal Child Nutrition	0.00	26,293.00
4920	Federal Other Revenue on Behalf of District - via State	24,623.76	0.00

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

69,321.50	72,992.00
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	19,498.57	21,757.98
	2XX Personal Services - Employee Benefits	0.00	529.00
	5XX Other Purchased Services	0.00	305.00
	6XX Supplies and Materials	48,942.12	49,180.00
	810 Dues and Fees	4,660.64	0.00
	8XX Other Expenditures	0.00	2,267.00

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

73,101.33	74,038.98
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# Trustees' Financial Summary

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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						13,844.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,992.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,038.98	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,798.00	(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	1,508.28	614.00
2240	County Retirement Distribution	121,100.00	126,100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>122,608.28</u>	<u>126,714.00</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	83,177.38	89,009.29
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	33.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,260.09	4,573.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,589.20	3,750.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,015.00	5,150.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,250.94	2,320.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,596.62	5,765.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,143.15	3,536.00
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,176.03	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,207.55	10,015.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	973.21	1,081.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,475.93	3,599.00



# 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
910 Food Services		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	119,865.10	128,831.29

### Schedule of Changes Worksheet

Beginning Fund Balance		40,175.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		126,714.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		128,831.29	(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)		38,058.00	(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>003 GT</b>	
3600 State Gifted & Talented Reimbursement	918.00
<b>006 Title IV Drug Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,088.00
<b>007 Title I, Part A, Accountability</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	27,034.00
<b>008 Miscellaneous State Grant</b>	
1900 Other Revenue from Local Sources	7.40
<b>010 Title I, Part A, Improving Basic Programs</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,667.00
<b>015 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	419.00
<b>020 IDEA State Program Improvement</b>	
4560 IDEA, Part B, Children with Disabilities	14,086.00
<b>025 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,552.00
<b>030 Miscellaneous State Grant</b>	
3290 State - Other State Grants	5,516.00
<b>035 Title I, Part A, Improving Basic Programs</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,555.00
<b>040 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	13,975.00
<b>045 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,234.00
<b>050 IDEA State Program Improvement</b>	
4560 IDEA, Part B, Children with Disabilities	494.00
<b>055 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4350 Title V, Part A, Innovative Programs	1,819.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	108,364.40

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

PRC Program Function Object	2003 Value
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# 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>003 GT</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	917.00
<b>006 Title IV Drug Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Techical Services	1,795.00
6XX Supplies and Materials	1,293.00
	3,088.00
<b>006 Subtotal</b>	
<b>007 Title I, Part A, Accountability</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	25,491.00
6XX Supplies and Materials	1,228.00
8XX Other Expenditures	315.00
	27,034.00
<b>007 Subtotal</b>	
<b>010 Title I, Part A, Improving Basic Programs</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,667.00
<b>015 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Techical Services	100.00
5XX Other Purchased Services	319.00
	419.00
<b>015 Subtotal</b>	
<b>020 IDEA State Program Improvement</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	14,086.00



# 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>025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	21,552.00
<b>030 Miscellaneous State Grant</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	5,516.00
<b>035 Title I, Part A, Improving Basic Programs</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,834.00
5XX Other Purchased Services	9,243.00
6XX Supplies and Materials	2,478.00
<b>035 Subtotal</b>	16,555.00
<b>040 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	12,231.00
5XX Other Purchased Services	1,744.00
<b>040 Subtotal</b>	13,975.00
<b>045 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,234.00
<b>050 IDEA State Program Improvement</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	494.00
<b>055 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,819.00



# 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		
435 Title V, Part A, Innovative Programs			
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<table border="0" style="margin-left: auto;"> <tr> <td style="border-top: 1px solid black; border-bottom: 3px double black;">0.00</td> <td style="border-top: 1px solid black; border-bottom: 3px double black; text-align: right;">108,356.00</td> </tr> </table>	0.00	108,356.00
0.00	108,356.00		

### Schedule of Changes Worksheet

Beginning Fund Balance	184.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108,364.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,356.00	(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                    976.18    Less Last Year                    0.00                    (4b)                    976.18		
	976.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,169.00	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 GT	918.00	917.00	1.00
006 Title IV Drug Free Schools	3,088.00	3088.00	.00
007 Title I, Part A, Accountability	27,034.00	27034.00	.00
008 Miscellaneous State Grant	7.40	0.00	7.40
010 Title I, Part A, Improving Basic Programs	1,667.00	1667.00	.00
015 Title V, Part A, Innovative Programs	419.00	419.00	.00
020 IDEA State Program Improvement	14,086.00	14086.00	.00
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,552.00	21552.00	.00
030 Miscellaneous State Grant	5,516.00	5516.00	.00
035 Title I, Part A, Improving Basic Programs	16,555.00	16555.00	.00
040 Title II, Part A, Teacher/Principal Train/Recruit	13,975.00	13975.00	.00
045 Title II, Part D, Ed Technology	1,234.00	1234.00	.00
050 IDEA State Program Improvement	494.00	494.00	.00
055 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	1,819.00	1819.00	.00
<b>Total</b>	<b>108,364.40</b>	<b>108,356.00</b>	<b>8.40</b>



# 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	173.07	119.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	173.07	119.47

### Schedule of Changes Worksheet

Beginning Fund Balance	5,894.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	119.47	(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)	6,014.00	(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	0.00	3,757.00
1510	Interest Earnings	171.18	27.00
3281	State Technology Aid	224.02	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>395.20</u>	<u>3,784.00</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	6,834.22	379.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>6,834.22</u>	<u>379.04</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				92.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,784.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				379.04	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,497.00	(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	33.09
3282 State Flexibility Fund Allocation	0.00	4,787.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	4,821.00

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,821.00	(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)	4,821.00	(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
1110	District Tax Levy	0.00	11,829.00
1111	District Levy - Real Property	16,072.45	0.00
1112	District Levy - Personal Property	764.26	0.00
1113	District Levy - Heavy Motor Vehicles	28.86	0.00
1190	Penalties and Interest on Taxes	1,767.76	128.00
1510	Interest Earnings	224.91	128.00
3440	State HB20/SB417 Prop Tax Reimb	2,759.81	2,366.00
3444	State School Block Grant	4,897.53	4,773.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>26,515.58</u>	<u>19,224.02</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	22,000.00	21,000.00
	850 Interest on Debt	4,554.98	3,224.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>26,554.98</u>	<u>24,224.97</u>



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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					9,941.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,224.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,224.97	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,941.00	(5)



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## 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.57	5,937.00
5110	Sale of Bonds	0.00	1,470,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.57	1,475,937.00

### 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	0.00	55,503.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	55,503.73

## Schedule of Changes Worksheet

Beginning Fund Balance				17.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,475,937.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				55,503.73	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,420,451.00	(5)



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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	650.68	1,485.00
1900 Other Revenue from Local Sources	31,384.00	103,900.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32,034.68	105,385.00

### 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		
1XX Personal Services - Salaries	18,266.81	18,765.19
2XX Personal Services - Employee Benefits	2,619.77	2,912.00
3XX Purchased Professional and Technical Services	138.00	13,210.00
5XX Other Purchased Services	1,749.49	4,722.00
6XX Supplies and Materials	565.74	5,272.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	9,073.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	23,339.81	53,954.19



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## 82 - Interlocal Agreement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						34,308.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						105,385.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,954.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						85,739.00	(5)



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## 85 - Miscellaneous Trust Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	606.30	485.00
1900	Other Revenue from Local Sources	15,366.10	19,461.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15,972.40</u>	<u>19,946.00</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	5,452.65	9,265.35
	2XX Personal Services - Employee Benefits	423.13	719.00
	4XX Purchased Property Services	0.00	6,404.00
	5XX Other Purchased Services	442.97	1,116.00
	6XX Supplies and Materials	4,151.50	14,489.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>10,470.25</u>	<u>31,993.35</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		21,713.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		19,946.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		31,993.35	(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)		9,666.00	(5)



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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	24,509.83	24,172.95
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	5,803.66
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	1,204.13
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,388.42
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	29,388.42

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,795.33
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,319.06
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	69,003.00
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	56,745.00	0.00	0.00	0.00	
280	1XXX	2XX	5,462.00	0.00	0.00	0.00	
280	1XXX	3XX	50.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,268.00	0.00	0.00	0.00	
280	1XXX	6XX	1,314.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	4,164.00	0.00	0.00	0.00	
<b>Totals</b>			69,003.00	0.00	0.00	0.00	69,003.00



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

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