



Trustees' Financial Summary

FY2003-04

Submit ID: 0045-44929349

03 Blaine County
0045 Turner H S

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 Tricia Kimmel

Phone #: (406) 379-2205

(Signature)

(Date)

Chair, Board of Trustees Donna Barber Schneider

(Signature)

(Date)

County Superintendent Carol Elliot

(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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PRC	Title	Project Type	Project Number	CFDA #
036	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	03-0044	84.358A
046	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	03-0044	84.358A
049	Vo Ed State All Prgms	STATE	VoEd	State

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	41,312.48	13,134.05		
02	Taxes Receivable - Real and Personal (120-149)	28,006.81	6,596.07		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	69,319.29	19,730.12		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	28,006.81	6,596.07		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	28,006.81	6,596.07		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	41,312.48	13,134.05		
52	TOTAL FUND BALANCE/EQUITY	41,312.48	13,134.05		
53	TOTAL LIABILITIES AND FUND BALANCE	69,319.29	19,730.12		

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		62,877.58	-385.71	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		62,877.58	-385.71	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,310.22	
48	Fund Balance for Budget (961-970)		62,877.58	-2,695.93	
52	TOTAL FUND BALANCE/EQUITY		62,877.58	-385.71	
53	TOTAL LIABILITIES AND FUND BALANCE		62,877.58	-385.71	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	993.05		75.99	100.00
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	TOTAL ASSETS AND OTHER DEBITS	993.05		75.99	100.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	993.05		75.99	100.00
52	TOTAL FUND BALANCE/EQUITY	993.05		75.99	100.00
53	TOTAL LIABILITIES AND FUND BALANCE	993.05		75.99	100.00

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,561.89	.94		
02	Taxes Receivable - Real and Personal (120-149)	1,585.82			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,147.71	.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,585.82			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,585.82			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,382.41			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	179.48	.94		
52	TOTAL FUND BALANCE/EQUITY	2,561.89	.94		
53	TOTAL LIABILITIES AND FUND BALANCE	4,147.71	.94		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,342.93			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	17,342.93			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,255.00			
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	16,087.93			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	17,342.93			
53	TOTAL LIABILITIES AND FUND BALANCE	17,342.93			

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

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,480.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		4,480.52		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
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)		4,480.52		
52	TOTAL FUND BALANCE/EQUITY		4,480.52		
53	TOTAL LIABILITIES AND FUND BALANCE		4,480.52		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			26,708.70	
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	TOTAL ASSETS AND OTHER DEBITS			26,708.70	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)			26,708.70	
52	TOTAL FUND BALANCE/EQUITY			26,708.70	
53	TOTAL LIABILITIES AND FUND BALANCE			26,708.70	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,738.75	137,389.41		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	16,738.75	137,389.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	266.84			
23	Warrants Payable (620)	16,471.91	137,389.41		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	16,738.75	137,389.41		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	16,738.75	137,389.41		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	118,528.18	120,443.12
1112 District Levy - Personal Property	3,844.13	3,839.61
1113 District Levy - Heavy Motor Vehicles	406.18	244.13
1114 District Levy - Pers Prop/Mobile Homes	140.64	472.43
1190 Penalties and Interest on Taxes	561.71	250.02
1510 Interest Earnings	690.21	502.53
1900 Other Revenue from Local Sources	78.79	314.26
3110 Direct State Aid	162,958.77	171,785.23
3115 State Spec Ed Allowable Cost Pymt to Districts	3,507.26	4,791.56
3120 State Guaranteed Tax Base Aid	75,255.51	75,671.76
3440 State HB20/SB417 Prop Tax Reimb	4,290.40	3,132.42
3444 State School Block Grant	7,028.70	7,174.49
6100 Material Prior Period Revenue Adjustments	5,873.29	6,778.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	383,163.77	395,400.22

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	115,918.16	125,343.93
2XX Personal Services - Employee Benefits	11,007.29	22,742.89
3XX Purchased Professional and Technical Services	300.00	791.25
4XX Purchased Property Services	6,315.84	2,766.00
5XX Other Purchased Services	2,203.16	3,061.43
6XX Supplies and Materials	25,204.05	65,889.10
7XX Property and Equipment Acquisition	400.00	.00
810 Dues and Fees	25.50	568.84
8XX Other Expenditures	0.00	1,236.42
21XX Support Services - Students		
1XX Personal Services - Salaries	6,277.38	.00
2XX Personal Services - Employee Benefits	602.02	.00
3XX Purchased Professional and Technical Services	879.45	715.56
5XX Other Purchased Services	262.50	443.06
6XX Supplies and Materials	495.23	43.68
810 Dues and Fees	42.50	.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,669.09	6,319.26
2XX Personal Services - Employee Benefits	729.85	1,154.94
6XX Supplies and Materials	1,470.84	2,126.83
810 Dues and Fees	531.00	101.94



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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				
	221X		Improvement of Instruction Services		
	222X		Educational Media Services		
		1XX	Personal Services - Salaries	478.02	.00
		2XX	Personal Services - Employee Benefits	41.34	.00
		6XX	Supplies and Materials	96.29	1013.50
	23XX		Support Services - General Administration		
		1XX	Personal Services - Salaries	36,691.85	42380.80
		2XX	Personal Services - Employee Benefits	8,415.77	5115.65
		3XX	Purchased Professional and Technical Services	5,133.87	2656.46
		4XX	Purchased Property Services	2,227.00	1284.19
		5XX	Other Purchased Services	3,969.59	16057.69
		6XX	Supplies and Materials	5,735.88	4601.47
		810	Dues and Fees	76.50	1411.50
	26XX		Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	22,413.13	21709.11
		2XX	Personal Services - Employee Benefits	4,880.93	5483.94
		3XX	Purchased Professional and Technical Services	0.00	131.50
		4XX	Purchased Property Services	8,747.11	12744.23
		5XX	Other Purchased Services	397.18	403.20
		6XX	Supplies and Materials	15,610.20	9967.17
		7XX	Property and Equipment Acquisition	1,418.32	.00
		810	Dues and Fees	0.00	13.00
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	6.38	2.28
		5XX	Other Purchased Services	5,600.77	.00
280	Special Education - Local and State				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	5,256.04	3920.78
		2XX	Personal Services - Employee Benefits	17.20	18.58
		3XX	Purchased Professional and Technical Services	0.00	25.00
		5XX	Other Purchased Services	3.00	.00
		6XX	Supplies and Materials	6.50	1224.59
	62XX		Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	0.00	431.80
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	2,820.25	3343.25
		2XX	Personal Services - Employee Benefits	11.18	15.86
		5XX	Other Purchased Services	542.70	723.79
		810	Dues and Fees	325.00	505.00



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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				
	34XX	Extracurricular - Activities			
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	5,269.49	4136.12
		2XX	Personal Services - Employee Benefits	21.99	23.27
		5XX	Other Purchased Services	7,305.30	6737.11
		6XX	Supplies and Materials	221.27	574.00
		810	Dues and Fees	280.00	2060.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	32,150.33	.00
		2XX	Personal Services - Employee Benefits	2,534.70	.00
		5XX	Other Purchased Services	179.45	.00
		6XX	Supplies and Materials	7,942.82	7239.26
		810	Dues and Fees	40.00	.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	100.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				366,301.21	389,259.23

Schedule of Changes Worksheet

Beginning Fund Balance					74,676.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					395,400.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					389,259.23	(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	39,505.19	(4b)	-39,505.19	
					-39,505.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					41,312.48	(5)

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0045 Turner H S

10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	13,894.07	28,625.97
1112	District Levy - Personal Property	522.19	810.17
1113	District Levy - Heavy Motor Vehicles	75.98	0.31
1114	District Levy - Pers Prop/Mobile Homes	26.31	72.60
1190	Penalties and Interest on Taxes	96.54	49.88
1510	Interest Earnings	72.71	10.00
2220	County On-Schedule Trans Reimb	23,504.01	16,641.20
3210	State On-Schedule Trans Reimb	29,111.21	16,641.22
3440	State HB20/SB417 Prop Tax Reimb	585.56	745.35
3444	State School Block Grant	1,261.82	644.00
6100	Material Prior Period Revenue Adjustments	-3.11	-6,600.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>69,147.29</u>	<u>57,639.83</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	0.00	436.10
2XX	Personal Services - Employee Benefits	234.66	161.45
5XX	Other Purchased Services	0.00	220.75
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1,646.58	481.87
2XX	Personal Services - Employee Benefits	777.56	97.73
5XX	Other Purchased Services	76,958.71	49318.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>79,617.51</u>	<u>50,716.07</u>



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0045 Turner H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,210.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					57,639.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,716.07	(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)					13,134.05	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	53.91	34.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53.91	34.17

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	4650.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,650.06

Schedule of Changes Worksheet

Beginning Fund Balance	4,615.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,650.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	477.53	384.00
2240	County Retirement Distribution	31,274.64	53,731.88
6100	Material Prior Period Revenue Adjustments	-148.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,604.00</u>	<u>54,115.88</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	17,056.56	19350.86
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	917.15	.00
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	896.32	832.61
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	233.16	.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	4,803.35	5923.94
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,301.20	3183.20
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	667.75	606.56
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,200.00	643.50
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	222.19	265.86
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	418.44	330.69
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	4,841.80	.00



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14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,557.92	31,137.22
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Schedule of Changes Worksheet

Beginning Fund Balance	39,898.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,115.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,137.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,877.58	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,784.87
6100 Material Prior Period Revenue Adjustments	99.84
	9,884.71
036 Subtotal	9,884.71
046 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,465.26
049 Vo Ed State All Prgms	
3900 State Career & Technical Ed Entitlement	583.00
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,787.00
4650 Federal Miscellaneous Grants from OPI	267.00
	2,637.00
049 Subtotal	2,637.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,986.97

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

PRC Program Function Object	2004 Value
036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
222X Educational Media Services	
1XX Personal Services - Salaries	445.00
2XX Personal Services - Employee Benefits	72.39
7XX Property and Equipment Acquisition	5541.05
	6,058.44
036 Subtotal	6,058.44
046 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	1214.84
222X Educational Media Services	
1XX Personal Services - Salaries	2800.00
2XX Personal Services - Employee Benefits	590.37
6XX Supplies and Materials	6800.67
7XX Property and Equipment Acquisition	3408.93



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
046 Subtotal	14,814.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00
	20,873.25

Schedule of Changes Worksheet

Beginning Fund Balance	2,190.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,986.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,873.25	(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 2,310.22 Less Last Year 0.00 (4b) 2,310.22		
	2,310.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-385.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,884.71	6,058.44	3,826.27
046 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,465.26	14,814.81	-11,349.55
049 Vo Ed State All Prgms	2,637.00	0.00	2,637.00
Total	15,986.97	20,873.25	-4,886.28



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18 - Traffic Education Fund

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

PRC Revenue	2003 Value	2004 Value
1311 Driver's Education Fees	270.00	0.00
1510 Interest Earnings	7.28	9.09
3260 State Driver's Education Reimbursement	525.05	737.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	802.33	746.58

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		
3XX Purchased Professional and Technical Services	0.00	250.00
4XX Purchased Property Services	0.00	20.45
5XX Other Purchased Services	781.22	77.46
6XX Supplies and Materials	146.29	131.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	927.51	479.42

Schedule of Changes Worksheet

Beginning Fund Balance	725.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	746.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	479.42	(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)	993.05	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	96.26
1910 Rentals	6,028.61	15,050.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,028.61	15,147.14

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	599.76
7XX Property and Equipment Acquisition	0.00	20500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	21,099.76

Schedule of Changes Worksheet

Beginning Fund Balance	6,028.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,147.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,099.76	(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)	0.00	(4)
	75.99	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	21.12	0.00
5300	Operating Transfers from Other Funds	100.00	4,650.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>121.12</u>	<u>4,650.06</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		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	1,200.11	4027.58
2XX	Personal Services - Employee Benefits	235.97	562.24
910	Food Services		
31XX	Food Services		
1XX	Personal Services - Salaries	360.86	.00
2XX	Personal Services - Employee Benefits	70.96	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,867.90</u>	<u>4,589.82</u>

Schedule of Changes Worksheet

Beginning Fund Balance		39.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,650.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,589.82	(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)		100.00	(5)



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28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	0.00	4,650.88
1112	District Levy - Personal Property	0.00	177.56
1113	District Levy - Heavy Motor Vehicles	0.00	0.07
1114	District Levy - Pers Prop/Mobile Homes	0.00	8.75
1190	Penalties and Interest on Taxes	0.00	10.12
1510	Interest Earnings	2.20	23.21
3290	State - Other State Grants	0.00	1,165.74
3440	State HB20/SB417 Prop Tax Reimb	0.00	185.53
4650	Federal Miscellaneous Grants from OPI	0.00	885.82
6100	Material Prior Period Revenue Adjustments	463.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>465.48</u>	<u>7,107.68</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		
222X	Educational Media Services		
6XX	Supplies and Materials	0.00	4796.44
7XX	Property and Equipment Acquisition	0.00	2686.10
23XX	Support Services - General Administration		
6XX	Supplies and Materials	0.00	17.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>7,500.00</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					571.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,107.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,500.00	(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	2,382.41	Less Last Year	0.00	(4b)	2,382.41	
					2,382.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,561.89	(5)



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29 - Flexibility Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	0.00	0.94
3282	State Flexibility Fund Allocation	1,255.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,255.77	0.94

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	1,255.77	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,255.77	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				0.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)				0.00	(4)
				0.94	(5)



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60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	296.65	207.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	296.65	207.14

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	506.50	.00
7XX Property and Equipment Acquisition	0.00	9049.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	506.50	9,049.00

Schedule of Changes Worksheet

Beginning Fund Balance	24,929.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	207.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,049.00	(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 1,255.00 Less Last Year 0.00	(4b)	1,255.00
	1,255.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,342.93	(5)



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77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	26.39	61.42
1900 Other Revenue from Local Sources	8,742.86	6,916.54
6100 Material Prior Period Revenue Adjustments	-889.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,880.14	6,977.96

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

PRC Program Function Object	2003 Value	2004 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	2,632.58	9416.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,632.58	9,416.47

Schedule of Changes Worksheet

Beginning Fund Balance	6,919.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,977.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,416.47	(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)	0.00	(4)
	4,480.52	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1700 Student Extracurricular Activity Receipts	45,209.27	51,934.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,209.27	51,934.96

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	34,559.44	51,823.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,559.44	51,823.63

Schedule of Changes Worksheet

Beginning Fund Balance	26,597.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,934.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,823.63	(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)	26,708.70	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	6,570.99	7,173.92
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,925.44
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,925.44

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,308.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,652.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	5,620.75
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	23.92

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	23.92	
X01-680 Deferred Revenue		23.92

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	23.92
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



Trustees' Financial Summary

FY2003-04

Submit ID: 0045-44929349

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	3,920.78	0.00	0.00	0.00	
280	1XXX	2XX	18.58	0.00	0.00	0.00	
280	1XXX	3XX	25.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,224.59	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	431.80	0.00	0.00	0.00	
Totals			5,620.75	0.00	0.00	0.00	5,620.75



Trustees' Financial Summary

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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 FY04.*



Trustees' Financial Summary

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Trustees' Financial Summary

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	(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-
Governmental Activities *							
Compensated Absences	0.00	8,109.91	0.00	0.00	8,109.91	0.00	8,109.91
Total Governmental Activity							
Long-Term Liabilities	0.00	8,109.91	0.00	0.00	8,109.91	0.00	8,109.91

* 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.