



Trustees' Financial Summary

FY2003-04

Submit ID: 0087-27487944

06 Carter County
0087 Ekalaka 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 Lora Tauck

Phone #: (406) 775-8767

(Signature)

(Date)

Chair, Board of Trustees Robin Markuson

(Signature)

(Date)

County Superintendent Carole Carey

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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 #
319	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020851	84.358A
411	Title I Improving Basic Programs	FEDERAL	0600973104	84.010A
416	IDEA Part B	FEDERAL	0996927704	84.027
419	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020851	84.358A
601	PROJECT PLAYGROUND	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88,200.16	27,809.62	46,969.07	9,692.05
02	Taxes Receivable - Real and Personal (120-149)	10,696.12	124.53	602.80	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,610.61
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	12,115.19			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,011.47	27,934.15	47,571.87	11,302.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,696.12	124.53	602.80	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,696.12	124.53	602.80	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	12,115.19			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	88,200.16	27,809.62	46,969.07	11,302.66
52	TOTAL FUND BALANCE/EQUITY	100,315.35	27,809.62	46,969.07	11,302.66
53	TOTAL LIABILITIES AND FUND BALANCE	111,011.47	27,934.15	47,571.87	11,302.66

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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)		35,093.15	4,575.28	
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		35,093.15	4,575.28	
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)		35,093.15	4,575.28	
52	TOTAL FUND BALANCE/EQUITY		35,093.15	4,575.28	
53	TOTAL LIABILITIES AND FUND BALANCE		35,093.15	4,575.28	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,620.89	3,221.91
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,620.89	3,221.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,620.89	3,221.91
52	TOTAL FUND BALANCE/EQUITY			1,620.89	3,221.91
53	TOTAL LIABILITIES AND FUND BALANCE			1,620.89	3,221.91

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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)	5,494.89	8,260.32		
02	Taxes Receivable - Real and Personal (120-149)	275.30			
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	5,770.19	8,260.32		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	275.30			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	275.30			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	5,494.89	8,260.32		
52	TOTAL FUND BALANCE/EQUITY	5,494.89	8,260.32		
53	TOTAL LIABILITIES AND FUND BALANCE	5,770.19	8,260.32		

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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)	9,226.62	26,232.06		
02	Taxes Receivable - Real and Personal (120-149)		963.79		
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	9,226.62	27,195.85		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		963.79		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		963.79		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	9,226.62	26,232.06		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	9,226.62	26,232.06		
53	TOTAL LIABILITIES AND FUND BALANCE	9,226.62	27,195.85		

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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,295.71			
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	5,295.71			
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)	5,295.71			
52	TOTAL FUND BALANCE/EQUITY	5,295.71			
53	TOTAL LIABILITIES AND FUND BALANCE	5,295.71			



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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)	43,745.42	97,668.39		
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	43,745.42	97,668.39		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	43,745.42	97,668.39		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	43,745.42	97,668.39		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	43,745.42	97,668.39		



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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	164,168.03	162,669.29
1112 District Levy - Personal Property	3,111.63	11,707.75
1114 District Levy - Pers Prop/Mobile Homes	680.04	4,820.83
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	15,489.04
1190 Penalties and Interest on Taxes	979.45	3,634.06
1320 Tuition from Schl Dists/Counties Within State	4,602.00	8,864.00
1510 Interest Earnings	1,427.65	825.68
1900 Other Revenue from Local Sources	314.43	959.26
3110 Direct State Aid	233,938.08	240,909.24
3115 State Spec Ed Allowable Cost Pymt to Districts	12,577.76	13,125.69
3120 State Guaranteed Tax Base Aid	73,350.55	81,921.35
3440 State HB20/SB417 Prop Tax Reimb	4,497.48	3,578.01
3444 State School Block Grant	38,807.91	39,612.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	538,455.01	588,117.06

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	286,558.84	301069.50
2XX Personal Services - Employee Benefits	36,768.75	48227.60
3XX Purchased Professional and Technical Services	507.50	159.00
4XX Purchased Property Services	350.00	170.00
5XX Other Purchased Services	1,061.20	595.12
6XX Supplies and Materials	15,524.02	11124.66
7XX Property and Equipment Acquisition	5,000.00	.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,953.32	10191.57
2XX Personal Services - Employee Benefits	981.55	1248.97
6XX Supplies and Materials	267.90	.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	95.46	.00
222X Educational Media Services		
1XX Personal Services - Salaries	6,422.04	8058.82
2XX Personal Services - Employee Benefits	624.94	1366.93
3XX Purchased Professional and Technical Services	394.13	63.82
4XX Purchased Property Services	205.20	.00
6XX Supplies and Materials	1,052.28	.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
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	21,874.97	21458.33
		2XX	Personal Services - Employee Benefits	4,699.10	4093.58
		3XX	Purchased Professional and Technical Services	3,658.11	6521.51
		5XX	Other Purchased Services	2,903.94	4344.72
		6XX	Supplies and Materials	146.15	988.23
		810	Dues and Fees	105.00	330.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	23,102.83	22776.22
		2XX	Personal Services - Employee Benefits	7,155.79	8486.48
		3XX	Purchased Professional and Technical Services	0.00	593.29
		4XX	Purchased Property Services	133.75	.00
		5XX	Other Purchased Services	2,886.61	1933.98
		6XX	Supplies and Materials	8,131.16	2067.25
		810	Dues and Fees	62.50	.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	38,877.96	45992.65
		2XX	Personal Services - Employee Benefits	7,546.35	10372.88
		3XX	Purchased Professional and Technical Services	486.19	64.00
		4XX	Purchased Property Services	4,623.62	1795.34
		5XX	Other Purchased Services	1,924.00	2327.35
		6XX	Supplies and Materials	3,319.70	920.18
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	1,375.00	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	11,256.77	10016.00
		2XX	Personal Services - Employee Benefits	6,565.08	2224.33
		3XX	Purchased Professional and Technical Services	1,020.00	.00
		5XX	Other Purchased Services	17.40	598.55
		6XX	Supplies and Materials	570.08	1830.07
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	20.14	.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,503.44	4653.83
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,419.93	7823.20
		2XX	Personal Services - Employee Benefits	914.02	1365.60
		6XX	Supplies and Materials	1,572.70	97.86



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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
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	407.52	375.00
		2XX	Personal Services - Employee Benefits	13.54	21.11
		5XX	Other Purchased Services	41.60	.00
		6XX	Supplies and Materials	257.07	356.12
		34XX	Extracurricular - Activities		
		5XX	Other Purchased Services	1,668.27	55.14
		6XX	Supplies and Materials	316.04	19.48
720	School Sponsored Athletics				
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	829.50	546.48
		2XX	Personal Services - Employee Benefits	22.97	30.77
		6XX	Supplies and Materials	543.77	311.60
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	3,088.00	2800.00
		2XX	Personal Services - Employee Benefits	11.88	12.94
		5XX	Other Purchased Services	335.50	33.00
		6XX	Supplies and Materials	5.97	11.09
910	Food Services				
		31XX	Food Services		
		5XX	Other Purchased Services	24.00	.00
		6XX	Supplies and Materials	9,266.02	11715.48
999	Undistributed				
		61XX	Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	0.00	1038.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>548,471.07</u>	<u>563,277.83</u>



Trustees' Financial Summary

FY2003-04

Submit ID: 0087-27487944

06 Carter County
0087 Ekalaka Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						75,542.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						588,117.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						563,277.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	12,115.19	Less Last Year	12,182.05	(4a)		-66.86	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						-66.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						100,315.35	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0087-27487944

06 Carter County
0087 Ekalaka Elem

10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	9,899.20	550.71
1112	District Levy - Personal Property	132.72	380.97
1114	District Levy - Pers Prop/Mobile Homes	0.42	194.12
1190	Penalties and Interest on Taxes	30.36	99.47
1510	Interest Earnings	282.68	192.42
2220	County On-Schedule Trans Reimb	23,908.50	22,048.21
3210	State On-Schedule Trans Reimb	21,721.86	25,279.08
3440	State HB20/SB417 Prop Tax Reimb	480.77	275.24
3444	State School Block Grant	167.42	85.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>56,623.93</u>	<u>49,105.67</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	3,125.01	4291.67
2XX	Personal Services - Employee Benefits	393.98	834.80
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,541.66	1104.17
2XX	Personal Services - Employee Benefits	692.53	521.87
3XX	Purchased Professional and Technical Services	3.00	.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	16,729.15	18368.39
2XX	Personal Services - Employee Benefits	3,447.36	3590.46
3XX	Purchased Professional and Technical Services	241.50	135.00
4XX	Purchased Property Services	5,549.26	7947.90
5XX	Other Purchased Services	2,847.62	4887.16
6XX	Supplies and Materials	6,678.35	7639.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>41,249.42</u>	<u>49,320.62</u>



Trustees' Financial Summary

FY2003-04

Submit ID: 0087-27487944

06 Carter County
0087 Ekalaka Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						28,024.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,105.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						49,320.62	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,809.62	(5)



Trustees' Financial Summary

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06 Carter County
0087 Ekalaka Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	6,773.71	10,439.47
1112 District Levy - Personal Property	144.01	622.55
1114 District Levy - Pers Prop/Mobile Homes	42.73	270.18
1190 Penalties and Interest on Taxes	51.86	187.13
1510 Interest Earnings	1,283.32	642.84
3440 State HB20/SB417 Prop Tax Reimb	125.29	140.04
3444 State School Block Grant	2,363.47	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,784.39	12,302.21
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	4,625.08	43844.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,625.08	43,844.00
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Schedule of Changes Worksheet

Beginning Fund Balance	78,510.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,302.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,844.00	(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)	46,969.07	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0087-27487944

06 Carter County
0087 Ekalaka Elem

12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	186.07	143.03
1611	National School Lunch Program	24,039.85	28,011.36
1632	Daily Adult Sales	2,305.00	2,216.20
1634	Daily Ala Carte Sales	2,049.67	2,184.40
1900	Other Revenue from Local Sources	7.66	0.00
3220	State Food Services Match	0.00	107.42
4550	Federal Child Nutrition	29,862.06	22,174.23

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,450.31	54,836.64
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	29,733.42	32378.74
	2XX Personal Services - Employee Benefits	6,492.11	8856.53
	3XX Purchased Professional and Technical Services	62.20	135.31
	5XX Other Purchased Services	63.00	.00
	6XX Supplies and Materials	20,356.40	16155.67

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		56,707.13	57,526.25
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Schedule of Changes Worksheet

Beginning Fund Balance					13,992.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,836.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,526.25	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,302.66	(5)



Trustees' Financial Summary

FY2003-04

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06 Carter County
0087 Ekalaka Elem

14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	706.45	377.59
2240	County Retirement Distribution	73,227.19	70,812.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>73,933.64</u>	<u>71,189.81</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	44,679.73	45599.36
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,353.72	1544.70
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	971.04	1145.96
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,779.99	3937.17
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,545.72	3211.99
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,001.33	5940.16
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,201.47	1952.82
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,041.86	4965.62
391	State Career & Technical Ed Entitlement - Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	418.39	479.43
394	State Career & Technical Ed Entitlement - Family & Cons		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	691.59	693.55
420	Title I, Part A, Improving Basic Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	4160.58



Trustees' Financial Summary

FY2003-04

Submit ID: 0087-27487944

06 Carter County
0087 Ekalaka Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1916.87
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	63.08	30.75
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	73.87	54.08
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	263.78	216.58
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,833.10	4184.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>70,918.67</u>	<u>80,034.44</u>

Schedule of Changes Worksheet

Beginning Fund Balance					43,937.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,189.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,034.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,093.15	(5)



Trustees' Financial Summary

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0087 Ekalaka Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
319 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,459.00
411 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	35,408.19
416 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	20,742.00
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,891.56
601 PROJECT PLAYGROUND	
1920 Contributions/Donations from Private Sources	4,452.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,953.39

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

PRC Program Function Object	2004 Value
319 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
470 Federal Miscellaneous Grants from other State Agencies	
222X Educational Media Services	
3XX Purchased Professional and Technical Services	2279.00
6XX Supplies and Materials	12180.00
	14,459.00
319 Subtotal	
411 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	28012.83
2XX Personal Services - Employee Benefits	5293.00
3XX Purchased Professional and Technical Services	30.00
6XX Supplies and Materials	2072.36
	35,408.19
411 Subtotal	
416 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	13334.81



Trustees' Financial Summary

FY2003-04

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06 Carter County

0087 Ekalaka Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	3703.74
5XX Other Purchased Services	718.00
6XX Supplies and Materials	2985.45
	20,742.00
416 Subtotal	
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	298.78
222X Educational Media Services	
3XX Purchased Professional and Technical Services	332.78
6XX Supplies and Materials	1260.00
	1,891.56
419 Subtotal	
601 PROJECT PLAYGROUND	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4.90
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	400.00
	404.90
601 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 72,905.65



Trustees' Financial Summary

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06 Carter County

0087 Ekalaka Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						527.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,953.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						72,905.65	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,575.28	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
319 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,459.00	14,459.00	0.00
411 Title I Improving Basic Programs	35,408.19	35,408.19	0.00
416 IDEA Part B	20,742.00	20,742.00	0.00
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,891.56	1,891.56	0.00
601 PROJECT PLAYGROUND	4,452.64	404.90	4,047.74
Total	<u>76,953.39</u>	<u>72,905.65</u>	<u>4,047.74</u>



Trustees' Financial Summary

FY2003-04

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06 Carter County
0087 Ekalaka Elem

20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	38.35	18.84
1900 Other Revenue from Local Sources	290.02	0.00
1910 Rentals	421.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	749.57	18.84

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	1105.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,105.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,707.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,105.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,620.89	(5)



Trustees' Financial Summary

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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	42.16	25.85
5300	Operating Transfers from Other Funds	0.00	1,038.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>42.16</u>	<u>1,064.05</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	0.00	319.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>319.18</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,477.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,064.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				319.18	(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)				3,221.91	(5)



Trustees' Financial Summary

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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	6,403.29
1112	District Levy - Personal Property	0.00	241.91
1114	District Levy - Pers Prop/Mobile Homes	0.00	91.72
1190	Penalties and Interest on Taxes	0.00	8.35
1510	Interest Earnings	4.47	21.95
3440	State HB20/SB417 Prop Tax Reimb	0.00	67.35
4650	Federal Miscellaneous Grants from OPI	0.00	1,270.24

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

4.47	8,104.81
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	71.27	2170.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	500.00

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

71.27	2,670.00
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Schedule of Changes Worksheet

Beginning Fund Balance					60.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,104.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,670.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,494.89	(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	25.11	43.30
3282 State Flexibility Fund Allocation	3,173.94	0.00
3445 State Combined Fund School Block Grant	0.00	7,213.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,199.05	7,257.02

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	100.00	.00
222X Educational Media Services		
6XX Supplies and Materials	1,370.75	.00
25XX Support Services - Business		
6XX Supplies and Materials	725.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,195.75	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,003.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,257.02	(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)	8,260.32	(5)



Trustees' Financial Summary

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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	197.57	93.65
1900 Other Revenue from Local Sources	0.00	252.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	197.57	346.51

Schedule of Changes Worksheet

Beginning Fund Balance	8,880.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	346.51	(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)	9,226.62	(5)



Trustees' Financial Summary

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06 Carter County
0087 Ekalaka Elem

61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	235.15	18,894.32
1112	District Levy - Personal Property	40.18	694.94
1114	District Levy - Pers Prop/Mobile Homes	4.14	265.77
1190	Penalties and Interest on Taxes	45.03	281.31
1510	Interest Earnings	857.30	385.26
3440	State HB20/SB417 Prop Tax Reimb	0.00	192.31
3444	State School Block Grant	4,703.66	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,885.46	20,713.91
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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		
2XX	Personal Services - Employee Benefits	79.71	.00
3XX	Purchased Professional and Technical Services	0.00	370.00
4XX	Purchased Property Services	4,226.02	22103.03
5XX	Other Purchased Services	0.00	1390.00
6XX	Supplies and Materials	13,358.86	17081.80

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		17,664.59	40,944.83
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Schedule of Changes Worksheet

Beginning Fund Balance		46,462.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,713.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		40,944.83	(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)		26,232.06	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	146.65	113.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>146.65</u>	<u>113.21</u>

Schedule of Changes Worksheet

Beginning Fund Balance					5,182.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					113.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,295.71	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	3,749.67	6,539.91
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	5,375.00	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	13,125.69
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,125.69

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,375.23
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,901.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,322.78
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	10,016.00	0.00	0.00	0.00	
280	1XXX	2XX	2,224.33	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	598.55	0.00	0.00	0.00	
280	1XXX	6XX	1,830.07	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	4,653.83	0.00	0.00	0.00	
Totals			19,322.78	0.00	0.00	0.00	19,322.78



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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.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	1,900.00	0.00	0.00	1,900.00
Land Improvements	5,025.00	0.00	0.00	5,025.00
Buildings	483,693.60	0.00	0.00	483,693.60
Machinery And Equipment	97,981.00	57,844.00	49,915.00	105,910.00
Totals at historical cost	588,599.60	57,844.00	49,915.00	596,528.60
Less Accumulated depreciation for:				
Improvement Accum	0.00	251.25	0.00	251.25
Building Accum	397,143.78	5,653.47	0.00	402,797.25
Machinery And Equipment Accum	9,195.62	9,717.71	0.00	18,913.33
Total accumulated depreciation	406,339.40	15,622.43	0.00	421,961.83
Governmental activities, capital assets, net	182,260.20	42,221.57	49,915.00	174,566.77

* 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.

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	1,318.50	0.00
Transportation (27XX)	7,120.57	0.00
Unallocated	7,183.36	0.00
Total Depreciation for FY2004	15,622.43	0.00



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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	15,455.01	0.00	0.00	841.49	14,613.52	0.00	14,613.52
Other	0.00	57,080.00	0.00	0.00	57,080.00	11,480.00	45,600.00
Total Governmental Activity							
Long-Term Liabilities	15,455.01	57,080.00	0.00	841.49	71,693.52	11,480.00	60,213.52

* 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.