



Trustees' Financial Summary

FY2004-05

Submit ID: 0097-79356486

06 Carter County

**** Recalculated ****

0097 Carter County 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 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 FY05 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 #
333	Aggregate Reim/Indirects	LOCAL		Local
421	Title I Improving Basic Programs	FEDERAL	0600973104	84.010A
428	Vo Ed All Career & Tech Ed Programs	STATE	0097	State
429	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030849	84.358A
431	Football Field Lights	LOCAL	FB2004	
432	Vo Ed All Career & Tech Ed Programs	STATE	0097	State
521	Title I, Part A, Improving Basic Programs	FEDERAL	0600973105	84.010A
522	Title II Part A	FEDERAL	0600971405	84.367
524	Title IV Safe and Drug-Free Schools	FEDERAL	0600971605	84.186A
525	Title V Part A	FEDERAL	0600973905	84.298
526	IDEA Part B	FEDERAL	0996927705	84.027
527	Vo Ed Carl Perkins Basic Grant	FEDERAL	0600978105BG	84.048A
528	Vo Ed All Career & Tech Ed Programs	STATE	0097	State
628	Vo Ed All Career & Tech Ed Programs	STATE	0097	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)	88,479.92	4,783.73	203,747.70	
02	Taxes Receivable - Real and Personal (120-149)	4,216.92	21.10	685.67	
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)	18,501.36			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,198.20	4,804.83	204,433.37	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,216.92	21.10	685.67	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,216.92	21.10	685.67	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	18,501.36			
37	Reserve for Encumbrances (953)	4,544.76			
48	Fund Balance for Budget (961-970)	83,935.16	4,783.73	203,747.70	
52	TOTAL FUND BALANCE/EQUITY	106,981.28	4,783.73	203,747.70	
53	TOTAL LIABILITIES AND FUND BALANCE	111,198.20	4,804.83	204,433.37	



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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)	844.99	39,962.99	-3,134.80	10,045.44
02	Taxes Receivable - Real and Personal (120-149)	495.47			31.91
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		902.44	9,001.45	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,340.46	40,865.43	5,866.65	10,077.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	495.47	902.44		31.91
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	495.47	902.44		31.91
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,159.40	
48	Fund Balance for Budget (961-970)	844.99	39,962.99	4,707.25	10,045.44
52	TOTAL FUND BALANCE/EQUITY	844.99	39,962.99	5,866.65	10,045.44
53	TOTAL LIABILITIES AND FUND BALANCE	1,340.46	40,865.43	5,866.65	10,077.35



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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)	1,779.02		3,687.40	2,888.53
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,779.02		3,687.40	2,888.53
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)	1,779.02		3,687.40	2,888.53
52	TOTAL FUND BALANCE/EQUITY	1,779.02		3,687.40	2,888.53
53	TOTAL LIABILITIES AND FUND BALANCE	1,779.02		3,687.40	2,888.53



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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)	16,146.16	12,494.24		
02	Taxes Receivable - Real and Personal (120-149)	126.75			60.01
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	16,272.91	12,494.24		60.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	126.75			60.01
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	126.75			60.01
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	79.99	1,716.50		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	16,066.17	10,777.74		
52	TOTAL FUND BALANCE/EQUITY	16,146.16	12,494.24		
53	TOTAL LIABILITIES AND FUND BALANCE	16,272.91	12,494.24		60.01



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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)	2,427.75	36,980.31		
02	Taxes Receivable - Real and Personal (120-149)		234.80		
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	2,427.75	37,215.11		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		234.80		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		234.80		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		476.70		
48	Fund Balance for Budget (961-970)	2,427.75	36,503.61		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,427.75	36,980.31		
53	TOTAL LIABILITIES AND FUND BALANCE	2,427.75	37,215.11		



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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)				
50	Invested in Capital Assets, Net of Related Debt				
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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
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)	5,869.66		29,518.52	
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)				
20	TOTAL ASSETS AND OTHER DEBITS	5,869.66		29,518.52	
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)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	5,869.66		29,518.52	
53	TOTAL LIABILITIES AND FUND BALANCE	5,869.66		29,518.52	



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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)				2,141.56
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				2,141.56
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				2,141.56
35	TOTAL LIABILITIES				2,141.56
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				2,141.56



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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	2004 Value	2005 Value
1111 District Levy - Real Property	127,221.56	133,636.16
1112 District Levy - Personal Property	11,109.26	6,452.70
1114 District Levy - Pers Prop/Mobile Homes	2,522.16	1,215.88
1116 District Levy - Net and Gross Proceeds	171,773.98	133,668.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,929.08	3,742.77
1190 Penalties and Interest on Taxes	1,584.92	419.06
1510 Interest Earnings	888.80	898.20
1900 Other Revenue from Local Sources	3,443.90	676.00
3110 Direct State Aid	270,081.20	261,376.54
3115 State Spec Ed Allowable Cost Pymt to Districts	11,085.23	10,601.18
3440 State HB20/SB417 Prop Tax Reimb	2,530.76	1,835.96
3444 State School Block Grant	32,261.11	32,506.29
6100 Material Prior Period Revenue Adjustments	0.00	26.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	642,431.96	587,055.34

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	112,518.03	113826.13
2XX Personal Services - Employee Benefits	19,529.98	19659.32
3XX Purchased Professional and Technical Services	801.00	937.00
4XX Purchased Property Services	1,288.41	2323.18
5XX Other Purchased Services	1,039.07	1060.05
6XX Supplies and Materials	19,683.40	32091.59
21XX Support Services - Students		
1XX Personal Services - Salaries	10,066.56	10395.44
2XX Personal Services - Employee Benefits	1,259.04	1716.85
5XX Other Purchased Services	0.00	660.42
6XX Supplies and Materials	1,130.41	1045.98
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	568.02
222X Educational Media Services		
1XX Personal Services - Salaries	8,308.81	6082.66
2XX Personal Services - Employee Benefits	1,367.36	1015.80
3XX Purchased Professional and Technical Services	5,401.96	2909.36
6XX Supplies and Materials	2,246.24	2511.89
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21,458.33	21600.00



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	4,088.79	4063.60
		3XX	Purchased Professional and Technical Services	6,844.94	6825.00
		5XX	Other Purchased Services	8,171.09	6393.94
		6XX	Supplies and Materials	1,313.34	2578.54
		8XX	Other Expenditures	185.00	110.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	33,061.04	25040.34
		2XX	Personal Services - Employee Benefits	11,254.56	8816.42
		3XX	Purchased Professional and Technical Services	957.68	1842.57
		4XX	Purchased Property Services	0.00	66.75
		5XX	Other Purchased Services	5,776.28	5115.92
		6XX	Supplies and Materials	4,388.60	2240.44
		8XX	Other Expenditures	150.00	62.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	49,345.71	51617.74
		2XX	Personal Services - Employee Benefits	12,394.67	13803.97
		3XX	Purchased Professional and Technical Services	35.00	234.00
		4XX	Purchased Property Services	37,664.88	36644.51
		5XX	Other Purchased Services	11,346.96	6781.31
		6XX	Supplies and Materials	19,903.95	17395.16
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,336.00	12918.90
		2XX	Personal Services - Employee Benefits	2,212.98	1462.39
		3XX	Purchased Professional and Technical Services	20.00	20.00
		4XX	Purchased Property Services	0.00	31.06
		5XX	Other Purchased Services	771.22	290.78
		6XX	Supplies and Materials	1,014.46	1367.98
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	62.66	77.92
		6XX	Supplies and Materials	291.00	1079.50
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	33.29	.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,218.53	3009.63
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	76,331.56	73194.46
		2XX	Personal Services - Employee Benefits	14,001.53	12893.28



Trustees' Financial Summary

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06 Carter County

**** Recalculated ****

0097 Carter County H S

01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	20.00	360.50
		4XX	Purchased Property Services	838.34	2051.74
		5XX	Other Purchased Services	61.00	123.70
		6XX	Supplies and Materials	22,269.09	12095.61
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,415.50	2698.50
		2XX	Personal Services - Employee Benefits	192.27	178.47
		4XX	Purchased Property Services	0.00	46.75
		5XX	Other Purchased Services	381.84	92.36
		6XX	Supplies and Materials	1,994.69	2303.61
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	14,233.34	12336.30
		2XX	Personal Services - Employee Benefits	65.27	105.62
		5XX	Other Purchased Services	13,784.38	13753.37
		6XX	Supplies and Materials	181.25	97.19
		8XX	Other Expenditures	900.00	.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,923.52	4086.00
		2XX	Personal Services - Employee Benefits	211.23	442.75
		6XX	Supplies and Materials	1,497.61	3037.10
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	16,662.26	17467.18
		2XX	Personal Services - Employee Benefits	114.11	81.79
		3XX	Purchased Professional and Technical Services	126.00	189.55
		4XX	Purchased Property Services	1,470.31	1645.73
		5XX	Other Purchased Services	472.17	5329.74
		6XX	Supplies and Materials	871.06	4137.31
		8XX	Other Expenditures	1,350.00	.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	7275.48
		2XX	Personal Services - Employee Benefits	0.00	2796.39
		3XX	Purchased Professional and Technical Services	75.00	.00
		6XX	Supplies and Materials	8,147.22	270.77



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0097 Carter County H S

01 - General Fund

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	865.35	548.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	615,397.13	607,934.01

Schedule of Changes Worksheet

Beginning Fund Balance	120,634.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	587,055.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	607,934.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year 18,501.36 Less Last Year 13,669.95 (4a)	4,831.41	
Increase/Decrease of Reserve for Encumbrances		
This Year 4,544.76 Less Last Year 2,151.00 (4b)	2,393.76	
		7,225.17 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	106,981.28	(5)



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0097 Carter County H S

10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	213.60	19.23
1112	District Levy - Personal Property	214.73	0.00
1114	District Levy - Pers Prop/Mobile Homes	51.47	0.06
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	44.37	0.00
1190	Penalties and Interest on Taxes	74.79	4.10
1510	Interest Earnings	345.88	276.14
2220	County On-Schedule Trans Reimb	43,131.86	0.00
3210	State On-Schedule Trans Reimb	41,322.40	6,448.65
3440	State HB20/SB417 Prop Tax Reimb	81.49	780.54
5200	Sale or Compensation for Loss of Assets	8,459.11	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-8,459.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>93,939.70</u>	<u>-930.39</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,291.67	5400.00
2XX	Personal Services - Employee Benefits	834.80	1002.41
3XX	Purchased Professional and Technical Services	0.00	125.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,104.17	1400.01
2XX	Personal Services - Employee Benefits	523.35	632.21
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	33,316.22	14626.21
2XX	Personal Services - Employee Benefits	7,414.91	6626.61
3XX	Purchased Professional and Technical Services	2,675.28	1069.50
4XX	Purchased Property Services	8,829.87	7247.00
5XX	Other Purchased Services	14,719.15	11376.60
6XX	Supplies and Materials	8,313.07	4331.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>82,022.49</u>	<u>53,837.23</u>



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**** Recalculated ****

0097 Carter County H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						59,551.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						-930.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,837.23	(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	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,783.73	(5)



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**** Recalculated ****

0097 Carter County H S

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	20,249.69	23,343.89
1112 District Levy - Personal Property	1,775.39	1,081.40
1114 District Levy - Pers Prop/Mobile Homes	404.79	203.26
1116 District Levy - Net and Gross Proceeds	25,871.04	23,157.49
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	89.03	0.00
1190 Penalties and Interest on Taxes	185.05	63.60
1510 Interest Earnings	1,163.44	1,680.47
3440 State HB20/SB417 Prop Tax Reimb	699.69	339.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>50,438.12</u>	<u>49,869.78</u>

Schedule of Changes Worksheet

Beginning Fund Balance	153,877.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,869.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	203,747.70	(5)



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0097 Carter County H S

13 - Tuition Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	1,089.07	18,844.12
1112	District Levy - Personal Property	1,716.09	686.48
1114	District Levy - Pers Prop/Mobile Homes	412.38	126.49
1116	District Levy - Net and Gross Proceeds	0.00	18,955.92
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	111.15	0.00
1190	Penalties and Interest on Taxes	94.34	32.53
1510	Interest Earnings	255.30	73.29
3110	Direct State Aid	18,613.08	11,760.57
3440	State HB20/SB417 Prop Tax Reimb	202.18	257.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,493.59</u>	<u>50,736.68</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	53,718.80	54,193.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>53,718.80</u>	<u>54,193.26</u>

Schedule of Changes Worksheet

Beginning Fund Balance				4,301.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				50,736.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				54,193.26	(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)				844.99	(5)



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14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	363.36	307.91
2240 County Retirement Distribution	57,496.09	56,292.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,859.45	56,600.18

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,081.10	17432.06
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,525.62	1496.65
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,169.91	885.55
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,937.17	4139.25
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,569.03	3456.15
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,558.08	7193.01
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,148.83	1718.18
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,811.35	3200.18
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,402.21	10660.69
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	23.59
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,268.78	.00



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14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	29.47	.00
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	271.52	.00
451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	54.08	.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	2.20	.00
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	773.86	.00
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	135.29	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	275.61	212.72
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,106.27	1794.99
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	387.98	323.02
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,849.71	2072.41
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	1034.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>62,358.07</u>	<u>55,642.48</u>



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0097 Carter County H S

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						39,005.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,600.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,642.48	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,962.99	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
333 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	2,901.97
421 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-3,015.81
429 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,219.00
431 Football Field Lights	
6100 Material Prior Period Revenue Adjustments	-439.06
521 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	26,895.00
522 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,358.00
524 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,434.00
525 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,472.00
526 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	11,363.00
527 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,922.00
528 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,695.00
628 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	157.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,962.29

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

PRC Program Function Object	2005 Value
421 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1248.47
2XX Personal Services - Employee Benefits	2906.56
5XX Other Purchased Services	287.52
6XX Supplies and Materials	157.74



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	44.49
	4,644.78
421 Subtotal	
428 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
5XX Other Purchased Services	80.43
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	127.76
	208.19
428 Subtotal	
429 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	3374.74
6XX Supplies and Materials	8844.26
	12,219.00
429 Subtotal	
431 Football Field Lights	
920 Enterprise or Internal Service Programs	
32XX Enterprise Services	
4XX Purchased Property Services	1059.62
432 Vo Ed All Career & Tech Ed Programs	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	722.35
6XX Supplies and Materials	173.65
	896.00
432 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
521 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	11115.72
2XX Personal Services - Employee Benefits	3435.53
3XX Purchased Professional and Technical Services	15.00
4XX Purchased Property Services	93.72
6XX Supplies and Materials	216.15
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	130.00
2XX Personal Services - Employee Benefits	13.18
5XX Other Purchased Services	3671.90
222X Educational Media Services	
6XX Supplies and Materials	5299.49
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	273.66
6XX Supplies and Materials	1365.60
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1265.05
	26,895.00
521 Subtotal	
522 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6113.25
2XX Personal Services - Employee Benefits	951.35
6XX Supplies and Materials	48.58
21XX Support Services - Students	
6XX Supplies and Materials	661.66
221X Improvement of Instruction Services	
5XX Other Purchased Services	1737.82
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	775.00
2XX Personal Services - Employee Benefits	60.92
3XX Purchased Professional and Technical Services	6.00
6XX Supplies and Materials	473.90
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	355.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
435 Title V, Part A, Innovative Programs	
21XX Support Services - Students	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2470.00
2XX Personal Services - Employee Benefits	383.77
5XX Other Purchased Services	1515.74
6XX Supplies and Materials	10.98
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	794.03
	16,358.00
522 Subtotal	16,358.00
524 Title IV Safe and Drug-Free Schools	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	60.00
2XX Personal Services - Employee Benefits	8.80
3XX Purchased Professional and Technical Services	704.40
5XX Other Purchased Services	319.29
6XX Supplies and Materials	236.90
221X Improvement of Instruction Services	
5XX Other Purchased Services	925.61
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	179.00
	2,434.00
524 Subtotal	2,434.00
525 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	50.00
2XX Personal Services - Employee Benefits	3.93
3XX Purchased Professional and Technical Services	104.00
5XX Other Purchased Services	624.90
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	420.00
2XX Personal Services - Employee Benefits	43.71
5XX Other Purchased Services	72.46
222X Educational Media Services	
6XX Supplies and Materials	50.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
435 Title V, Part A, Innovative Programs	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	103.00
	1,472.00
525 Subtotal	
526 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8549.71
2XX Personal Services - Employee Benefits	2252.40
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	560.89
	11,363.00
526 Subtotal	
527 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	60.00
2XX Personal Services - Employee Benefits	9.20
5XX Other Purchased Services	417.58
6XX Supplies and Materials	644.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	100.00
2XX Personal Services - Employee Benefits	7.87
5XX Other Purchased Services	596.55
27XX Student Transportation Services	
1XX Personal Services - Salaries	42.00
2XX Personal Services - Employee Benefits	3.30
5XX Other Purchased Services	4041.50
	5,922.00
527 Subtotal	
528 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
1XX Personal Services - Salaries	300.00
4XX Purchased Property Services	1330.00
5XX Other Purchased Services	401.36



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
5XX Other Purchased Services	956.64
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	475.51
6XX Supplies and Materials	231.49
528 Subtotal	3,695.00
628 Vo Ed All Career & Tech Ed Programs	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	157.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 87,323.78



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						12,068.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,962.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,323.78	(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	1,159.40	Less Last Year	0.00	(4b)	1,159.40		
						1,159.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,866.65	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
333 Aggregate Reim/Indirects	2,901.97	0.00	2,901.97
421 Title I Improving Basic Programs	-3,015.81	4,644.78	-7,660.59
428 Vo Ed All Career & Tech Ed Programs	0.00	208.19	-208.19
429 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,219.00	12,219.00	0.00
431 Football Field Lights	-439.06	1,059.62	-1,498.68
432 Vo Ed All Career & Tech Ed Programs	0.00	896.00	-896.00
521 Title I, Part A, Improving Basic Programs	26,895.00	26,895.00	0.00
522 Title II Part A	16,358.00	16,358.00	0.00
524 Title IV Safe and Drug-Free Schools	2,434.00	2,434.00	0.00
525 Title V Part A	1,472.00	1,472.00	0.00
526 IDEA Part B	11,363.00	11,363.00	0.00
527 Vo Ed Carl Perkins Basic Grant	5,922.00	5,922.00	0.00
528 Vo Ed All Career & Tech Ed Programs	3,695.00	3,695.00	0.00
628 Vo Ed All Career & Tech Ed Programs	157.19	157.19	0.00
Total	<u>79,962.29</u>	<u>87,323.78</u>	<u>-7,361.49</u>



Trustees' Financial Summary

FY2004-05

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06 Carter County

**** Recalculated ****

0097 Carter County H S

17 - Adult Education Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	712.31	10.16
1111	District Levy - Real Property	488.79	1,027.99
1112	District Levy - Personal Property	68.58	51.82
1114	District Levy - Pers Prop/Mobile Homes	15.05	9.79
1116	District Levy - Net and Gross Proceeds	1,562.02	1,025.96
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	41.87	0.00
1190	Penalties and Interest on Taxes	11.33	2.79
1340	Fees for Adult Education	200.00	0.00
1510	Interest Earnings	69.53	77.80
3440	State HB20/SB417 Prop Tax Reimb	84.25	65.92

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

3,253.73	2,272.23
----------	----------

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

PRC Program Function Object		2004 Value	2005 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	920.00	.00
	2XX Personal Services - Employee Benefits	1.94	.00
	6XX Supplies and Materials	1,600.95	.00

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

2,522.89	0.00
----------	------

Schedule of Changes Worksheet

Beginning Fund Balance				7,773.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,272.23	(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)				10,045.44	(5)



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06 Carter County

**** Recalculated ****

0097 Carter County H S

18 - Traffic Education Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	9.97	8.07
1982 Summer Session - Driver's Education Fees	1,646.76	2,600.00
3260 State Driver's Education Reimbursement	418.67	418.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,075.40	3,026.67

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,543.42	1971.95
4XX Purchased Property Services	125.97	95.38
5XX Other Purchased Services	36.37	9.70
6XX Supplies and Materials	513.58	421.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,219.34	2,498.48

Schedule of Changes Worksheet

Beginning Fund Balance	1,250.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,026.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,498.48	(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)	1,779.02	(5)



Trustees' Financial Summary

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06 Carter County

**** Recalculated ****

0097 Carter County H S

20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	38.57	24.37
1910 Rentals	2,405.00	3,075.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,443.57	3,099.37

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	311.76
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,237.50	3137.50
6XX Supplies and Materials	3,052.30	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,289.80	3,449.26

Schedule of Changes Worksheet

Beginning Fund Balance	4,037.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,099.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,449.26	(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)	3,687.40	(5)



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06 Carter County

**** Recalculated ****

0097 Carter County H S

21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	16.77	19.67
5300 Operating Transfers from Other Funds	865.35	548.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	882.12	567.87

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	272.53	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	272.53	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,320.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	567.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,888.53	(5)



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06 Carter County

**** Recalculated ****

0097 Carter County H S

28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	4,211.31	4,817.24
1112 District Levy - Personal Property	275.41	225.60
1114 District Levy - Pers Prop/Mobile Homes	61.40	42.42
1116 District Levy - Net and Gross Proceeds	5,564.72	4,787.84
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	46.43	0.00
1190 Penalties and Interest on Taxes	9.15	10.21
1510 Interest Earnings	35.31	101.04
1900 Other Revenue from Local Sources	0.00	131.91
3281 State Technology Aid	0.00	2,442.71
3440 State HB20/SB417 Prop Tax Reimb	72.22	64.84
4650 Federal Miscellaneous Grants from OPI	1,407.63	0.00
5200 Sale or Compensation for Loss of Assets	0.00	1,331.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,683.58	13,955.36

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	5,199.00	1988.26
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	1737.47
6XX Supplies and Materials	0.00	636.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	0.00	79.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,199.00	4,441.72



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**** Recalculated ****

0097 Carter County H S

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,552.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,955.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,441.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	79.99	Less Last Year	0.00	(4b)	79.99	
					79.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,146.16	(5)



Trustees' Financial Summary

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06 Carter County

**** Recalculated ****

0097 Carter County H S

29 - Flexibility Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	26.36	83.44
1900	Other Revenue from Local Sources	0.00	718.92
3445	State Combined Fund School Block Grant	5,452.60	5,494.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,478.96</u>	<u>6,296.40</u>

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

PRC Program Function Object		2004 Value	2005 Value
390	State Career & Technical Ed Entitlement - Undistributed		
	1XXX Instruction		
	6XX Supplies and Materials	0.00	1716.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>1,716.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				6,197.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,296.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,716.50	(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	1,716.50	Less Last Year	0.00	(4b)	1,716.50
					1,716.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,494.24 (5)



Trustees' Financial Summary

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06 Carter County

**** Recalculated ****

0097 Carter County H S

50 - Debt Service Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	250.71	3.82
1112 District Levy - Personal Property	7.13	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.67	0.00
1190 Penalties and Interest on Taxes	130.00	2.24
1510 Interest Earnings	4.54	4.26
3440 State HB20/SB417 Prop Tax Reimb	935.92	748.74

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,328.97</u>	<u>759.06</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,328.97	759.06

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,328.97</u>	<u>759.06</u>
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Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					759.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					759.06	(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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06 Carter County

**** Recalculated ****

0097 Carter County H S

60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	16.63	21.61
1900 Other Revenue from Local Sources	1,165.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,181.93	21.61

Schedule of Changes Worksheet

Beginning Fund Balance	2,406.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,427.75	(5)



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06 Carter County

**** Recalculated ****

0097 Carter County H S

61 - Building Reserve Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	89.81	9,456.10
1112 District Levy - Personal Property	2.66	346.76
1114 District Levy - Pers Prop/Mobile Homes	0.83	63.66
1116 District Levy - Net and Gross Proceeds	0.00	9,575.67
1190 Penalties and Interest on Taxes	22.83	5.74
1510 Interest Earnings	142.92	217.60
3440 State HB20/SB417 Prop Tax Reimb	0.00	129.94
9710 Residual Equity Transfers In	1,328.97	759.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,588.02	20,554.53

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,260.15	.00
6XX Supplies and Materials	0.00	476.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,260.15	476.70

Schedule of Changes Worksheet

Beginning Fund Balance	16,425.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,554.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	476.70	(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 476.70 Less Last Year 0.00 (4b)	476.70	
		476.70 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,980.31	(5)



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0097 Carter County H S

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	123.55	93.11
1920 Contributions/Donations from Private Sources	252.45	400.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	376.00	493.68

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	600.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	600.00	600.00

Schedule of Changes Worksheet

Beginning Fund Balance	5,975.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	493.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	600.00	(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)	5,869.66	(5)



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06 Carter County

**** Recalculated ****

0097 Carter County H S

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1700 Student Extracurricular Activity Receipts	0.00	104,712.27
1XXX Revenues from Student Activities	113,647.21	0.00
6100 Material Prior Period Revenue Adjustments	0.00	98.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,647.21	104,810.27

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	117,589.82	109,370.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	117,589.82	109,370.93

Schedule of Changes Worksheet

Beginning Fund Balance	34,079.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104,810.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,370.93	(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)	29,518.52	(5)



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Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	12,698.90
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	70,184.46
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	8,499.71
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	213,291.67
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	13,651.11
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	678.95
XX	XXX 26XX	41X Energy Utility Services	24,805.05	25,506.87
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	2,082.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	51,636.80	54,193.26
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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0097 Carter County H S

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,816.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,816.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,938.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,695.18
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,100.74
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	12,918.90	0.00	0.00	0.00	
280	1XXX	2XX	1,462.39	0.00	0.00	0.00	
280	1XXX	3XX	20.00	0.00	0.00	0.00	
280	1XXX	4XX	31.06	0.00	0.00	0.00	
280	1XXX	5XX	290.78	0.00	0.00	0.00	
280	1XXX	6XX	1,367.98	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	3,009.63	0.00	0.00	0.00	
Totals			19,100.74	0.00	0.00	0.00	19,100.74



Trustees' Financial Summary

FY2004-05

Submit ID: 0097-79356486

06 Carter County

**** Recalculated ****

0097 Carter County H S

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 FY05.*



Trustees' Financial Summary

FY2004-05

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06 Carter County

**** Recalculated ****

0097 Carter County H S

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	1,549,221.04	0.00	0.00	1,549,221.04
Machinery And Equipment	337,238.75	0.00	0.00	337,238.75
Totals at historical cost	1,886,459.79	0.00	0.00	1,886,459.79
Less Accumulated depreciation for:				
Building Accum	524,795.14	42,192.76	0.00	566,987.90
Machinery And Equipment Accum	149,463.26	40,231.83	0.00	189,695.09
Total accumulated depreciation	674,258.40	82,424.59	0.00	756,682.99
Governmental activities, capital assets, net	1,212,201.39	-82,424.59	0.00	1,129,776.80

* 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 FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	2,516.88	0.00
Operations and Maintenance (26XX)	1,070.67	0.00
Transportation (27XX)	29,644.29	0.00
Unallocated	49,192.76	0.00
Total Depreciation for FY2005	82,424.60	0.00



Trustees' Financial Summary

FY2004-05

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06 Carter County

**** Recalculated ****

0097 Carter County H S

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Compensated Absences	10,519.92	1,573.59	0.00	0.00	12,093.51	0.00	12,093.51
Total Governmental Activity							
Long-Term Liabilities	10,519.92	1,573.59	0.00	0.00	12,093.51	0.00	12,093.51

* 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.