



# Trustees' Financial Summary

FY2002-03

Submit ID: 0044-598287040000

03 Blaine County

0044 Turner 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** Tricia Kimmel

Phone #: (406) 379-2205

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

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

**Chair, Board of Trustees** Donna Barber Schneider

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

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

**County Superintendent** Carol Elliot

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

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

## Software

Accounting Package: Black Mountain

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
021	Title I Part A	FEDERAL	Title I	84.010A
022	Title IV Drug Free Schools	FEDERAL	SDFS 01-02	84.1846
031	Title I, Part A, Improving Basic Programs	FEDERAL	0300443104	84.010A
032	Title IV, Part A, Safe & Drug-Free	FEDERAL	0300441604	84.186A
033	Title II, Part D, Ed Technology	FEDERAL	0300446004	84.318
034	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0300441404	84.367
035	Title V, Part A, Innovative Programs	FEDERAL	0300443904	84.298
036	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	REAP	84.358A

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<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,920.79	11,037.44	3,321.37	-553.13
02	Taxes Receivable - Real and Personal (120-149)	72.86	73.19		
03	Taxes Receivable - Protested (150-159)	143.84			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>35,137.49</b>	<b>11,110.63</b>	<b>3,321.37</b>	<b>-553.13</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	216.70	73.19		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>216.70</b>	<b>73.19</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	272.42			
48	Fund Balance for Budget (961-970)	34,648.37	11,037.44	3,321.37	-553.13
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>34,920.79</b>	<b>11,037.44</b>	<b>3,321.37</b>	<b>-553.13</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>35,137.49</b>	<b>11,110.63</b>	<b>3,321.37</b>	<b>-553.13</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		28,024.77	14,600.03	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		28,024.77	14,600.03	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			12,021.02	
48	Fund Balance for Budget (961-970)		28,024.77	2,579.01	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		28,024.77	14,600.03	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		28,024.77	14,600.03	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,359.33	78.67
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,359.33	78.67
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			9,359.33	78.67
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,359.33	78.67
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,359.33	78.67



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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	618.86	2.14		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>618.86</b>	<b>2.14</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	125.86			
48	Fund Balance for Budget (961-970)	493.00	2.14		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>618.86</b>	<b>2.14</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>618.86</b>	<b>2.14</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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



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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			5,182.00	
11	Buildings and Building Improvements (331 & 332)			615,053.79	
12	Machinery and Equipment (341 & 342)			108,159.52	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				78.67
15	Amounts to be Provided (404-406)				53,878.96
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>728,395.31</b>	<b>53,957.63</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				36,000.00
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				17,957.63
35	<b>TOTAL LIABILITIES</b>				<b>53,957.63</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			728,395.31	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>728,395.31</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>728,395.31</b>	<b>53,957.63</b>



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## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	45,030.59	79,398.84
1112 District Levy - Personal Property	1,761.51	2,476.20
1113 District Levy - Heavy Motor Vehicles	125.54	175.92
1114 District Levy - Pers Prop/Mobile Homes	138.46	60.91
1190 Penalties and Interest on Taxes	163.84	184.09
1510 Interest Earnings	1,291.00	281.50
1900 Other Revenue from Local Sources	264.00	0.00
3110 Direct State Aid	147,034.90	159,378.54
3115 State Spec Ed Allowable Cost Pymt to Districts	8,895.66	11,115.48
3120 State Guaranteed Tax Base Aid	38,469.60	50,904.63
3440 State HB20/SB417 Prop Tax Reimb	4,798.02	5,077.87
3444 State School Block Grant	5,906.49	5,756.33
6100 Material Prior Period Revenue Adjustments	3,492.21	-2,173.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>257,371.82</b>	<b>312,636.59</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	115,827.59	128,612.41
2XX Personal Services - Employee Benefits	11,423.63	12,883.83
3XX Purchased Professional and Technical Services	435.91	0.00
4XX Purchased Property Services	2,639.00	4,055.00
5XX Other Purchased Services	964.86	1,563.98
6XX Supplies and Materials	7,519.55	1,654.39
7XX Property and Equipment Acquisition	829.50	978.00
810 Dues and Fees	105.00	234.50
8XX Other Expenditures	0.00	1,144.94
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	6,277.27
2XX Personal Services - Employee Benefits	0.00	602.10
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	5,571.81	2,889.42
2XX Personal Services - Employee Benefits	711.21	701.50
6XX Supplies and Materials	1,313.67	322.97
7XX Property and Equipment Acquisition	649.50	0.00
810 Dues and Fees	77.13	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	19.82

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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		6XX	Supplies and Materials	0.00	58.70
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	27,802.41	33,852.08
		2XX	Personal Services - Employee Benefits	4,797.78	6,131.45
		3XX	Purchased Professional and Technical Services	2,436.88	179.50
		5XX	Other Purchased Services	7,018.25	2,112.61
		6XX	Supplies and Materials	2,834.77	1,386.21
		810	Dues and Fees	1,657.50	76.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	17,420.00	22,125.78
		2XX	Personal Services - Employee Benefits	3,151.17	4,851.20
		4XX	Purchased Property Services	11,721.43	10,220.14
		5XX	Other Purchased Services	360.47	239.50
		6XX	Supplies and Materials	8,704.89	13,227.69
		7XX	Property and Equipment Acquisition	2,005.50	929.32
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	3.70	6.38
		5XX	Other Purchased Services	0.00	5,600.78
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	638.50	0.00
		2XX	Personal Services - Employee Benefits	784.03	0.00
		6XX	Supplies and Materials	4,585.62	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	22,795.31	27,233.08
		2XX	Personal Services - Employee Benefits	709.11	465.86
		4XX	Purchased Property Services	165.00	780.01
		5XX	Other Purchased Services	9.18	56.18
		6XX	Supplies and Materials	1,206.96	126.39
		8XX	Other Expenditures	862.59	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	891.25
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	202.24	255.00
		2XX	Personal Services - Employee Benefits	0.79	1.01
		5XX	Other Purchased Services	140.00	70.25
		6XX	Supplies and Materials	109.04	0.00



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,401.95	4,182.36
		2XX	Personal Services - Employee Benefits	73.36	21.27
		5XX	Other Purchased Services	0.00	3,066.00
		6XX	Supplies and Materials	764.00	84.27
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	221.48
		2XX	Personal Services - Employee Benefits	0.00	7.43
		5XX	Other Purchased Services	0.00	179.45
		6XX	Supplies and Materials	0.00	587.44
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	10,581.97	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>285,012.76</u>	<u>301,166.70</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					24,888.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					312,636.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					301,166.70	(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	272.42	Less Last Year	1,709.89	(4b)	-1,437.47	
					-1,437.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,920.79	(5)



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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	22,501.75	450.55
1112	District Levy - Personal Property	1,096.29	233.98
1113	District Levy - Heavy Motor Vehicles	110.81	86.52
1114	District Levy - Pers Prop/Mobile Homes	95.77	29.96
1190	Penalties and Interest on Taxes	105.13	38.97
1510	Interest Earnings	975.00	373.06
2220	County On-Schedule Trans Reimb	30,349.64	0.00
3210	State On-Schedule Trans Reimb	30,349.64	12,904.84
3440	State HB20/SB417 Prop Tax Reimb	2,153.94	880.95
3444	State School Block Grant	3,867.59	3,769.27
6100	Material Prior Period Revenue Adjustments	0.00	-2.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>91,605.56</u>	<u>18,765.18</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	941.21	234.66
2XX	Personal Services - Employee Benefits	239.12	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1,712.12	1,646.58
2XX	Personal Services - Employee Benefits	602.79	777.56
3XX	Purchased Professional and Technical Services	46.38	0.00
5XX	Other Purchased Services	97,472.92	47,237.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>101,014.54</u>	<u>49,896.14</u>



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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					42,168.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,765.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,896.14	(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)					11,037.44	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	85.11	46.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	85.11	46.44

### Schedule of Changes Worksheet

Beginning Fund Balance	3,274.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.44	(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)	3,321.37	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	28.44	0.00
1611 National School Lunch Program	15,059.01	11,857.40
1900 Other Revenue from Local Sources	0.00	108.58
3220 State Food Services Match	242.31	0.00
4550 Federal Child Nutrition	18,745.08	22,269.54
6100 Material Prior Period Revenue Adjustments	0.00	-4.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34,074.84	34,231.14

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	26,565.05	20,434.53
2XX Personal Services - Employee Benefits	4,469.08	5,534.35
5XX Other Purchased Services	174.20	75.00
6XX Supplies and Materials	8,824.77	5,090.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	40,033.10	31,134.85



# Trustees' Financial Summary

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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-3,539.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34,231.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,134.85	(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	109.80	(4b)		-109.80	
						-109.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-553.13	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	657.30	269.98
2240	County Retirement Distribution	33,972.49	39,738.93
6100	Material Prior Period Revenue Adjustments	0.00	-100.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>34,629.79</u>	<u>39,908.78</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	16,739.74	17,934.42
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	916.82
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	766.17	896.30
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	193.16
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,796.47	4,393.42
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,513.25	3,193.84
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	76.22	0.00
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	4,377.59	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,110.63	4,200.12
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,416.00	1,200.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	163.40	0.00
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	16.18	20.31



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	215.38	332.07
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	2,353.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>33,191.03</u>	<u>35,633.84</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					23,749.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,908.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,633.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,024.77	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>021 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	2,497.82
6100 Material Prior Period Revenue Adjustments	589.63
<b>021 Subtotal</b>	3,087.45
<b>022 Title IV Drug Free Schools</b>	
4650 Federal Miscellaneous Grants from OPI	67.23
<b>031 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	23,211.00
<b>032 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,123.00
<b>033 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	997.00
<b>034 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,129.00
<b>035 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,664.00
<b>036 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	4,911.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	44,190.08

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

PRC Program Function Object	2003 Value
<b>021 Title I Part A</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	424.46
2XX Personal Services - Employee Benefits	67.38
5XX Other Purchased Services	236.10
6XX Supplies and Materials	2,381.50
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	81.00
<b>021 Subtotal</b>	3,190.44



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>022 Title IV Drug Free Schools</b>	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	67.23
<b>031 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,710.59
2XX Personal Services - Employee Benefits	1,064.71
6XX Supplies and Materials	14,033.49
	21,808.79
<b>031 Subtotal</b>	
<b>032 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	58.40
6XX Supplies and Materials	100.00
810 Dues and Fees	652.00
	810.40
<b>032 Subtotal</b>	
<b>033 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	770.00
2XX Personal Services - Employee Benefits	161.00
	931.00
<b>033 Subtotal</b>	
<b>034 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,500.00
2XX Personal Services - Employee Benefits	125.59
3XX Purchased Professional and Technical Services	230.00
222X Educational Media Services	
5XX Other Purchased Services	410.99
810 Dues and Fees	2,214.60



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>034 Subtotal</b>	4,481.18
<b>035 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	152.56
<b>036 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,000.00
7XX Property and Equipment Acquisition	859.50
222X Educational Media Services	
1XX Personal Services - Salaries	2,375.99
2XX Personal Services - Employee Benefits	209.34
3XX Purchased Professional and Technical Services	64.50
6XX Supplies and Materials	1,001.50
23XX Support Services - General Administration	
5XX Other Purchased Services	611.56
<b>036 Subtotal</b>	8,122.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 39,563.99



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,190.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,563.99	(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	12,021.02	Less Last Year	2,047.08	(4b)	9,973.94	
					9,973.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,600.03	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
021 Title I Part A	3,087.45	3190.44	-102.99
022 Title IV Drug Free Schools	67.23	67.23	.00
031 Title I, Part A, Improving Basic Programs	23,211.00	21808.79	1402.21
032 Title IV, Part A, Safe & Drug-Free	1,123.00	810.40	312.60
033 Title II, Part D, Ed Technology	997.00	931.00	66.00
034 Title II, Part A, Teacher/Principal Train/Recruit	9,129.00	4481.18	4647.82
035 Title V, Part A, Innovative Programs	1,664.00	152.56	1511.44
036 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,911.40	8122.39	-3210.99
<b>Total</b>	<b>44,190.08</b>	<b>39,563.99</b>	<b>4,626.09</b>



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	256.54	120.96
1910 Rentals	2,175.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-276.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,431.54	-155.15

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	150.00
6XX Supplies and Materials	1,850.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,850.00	150.00

## Schedule of Changes Worksheet

Beginning Fund Balance	10,444.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-155.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year                   780.00                   (4b)	-780.00	
	-780.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,359.33	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	51.93	22.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51.93	22.75

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	75.00	0.00
2XX Personal Services - Employee Benefits	6.03	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	1,200.11
2XX Personal Services - Employee Benefits	0.00	235.95
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	360.85
2XX Personal Services - Employee Benefits	0.00	70.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	81.03	1,867.87



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,923.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,867.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78.67	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	29.62	2.32
3281	State Technology Aid	70.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>99.66</u>	<u>2.32</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
6XX	Supplies and Materials	0.00	125.86
298	Miscellaneous OPI and Non-OPI State Grants/Loans		
1XXX	Instruction		
6XX	Supplies and Materials	550.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>550.00</u>	<u>125.86</u>

## Schedule of Changes Worksheet

Beginning Fund Balance					1,166.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					125.86	(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	125.86	Less Last Year	550.00	(4b)	-424.14	
					-424.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					618.86	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	2.14
3282 State Flexibility Fund Allocation	0.00	2,523.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	2,526.03

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	2,523.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,523.89

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,526.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,523.89	(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)	2.14	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0044-598287040000**

**03 Blaine County**

**0044 Turner Elem**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	6,538.78	6,515.91
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,102.98
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	8,102.98

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,700.77
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,668.22
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,552.77
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



# Trustees' Financial Summary

FY2002-03

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	27,233.08	0.00	0.00	0.00	
280	1XXX	2XX	465.86	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	780.01	0.00	0.00	0.00	
280	1XXX	5XX	56.18	0.00	0.00	0.00	
280	1XXX	6XX	126.39	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	891.25	0.00	0.00	0.00	
<b>Totals</b>			29,552.77	0.00	0.00	0.00	29,552.77



# Trustees' Financial Summary

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

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