



# Trustees' Financial Summary

FY2002-03

Submit ID: 0087-552083300000

**06 Carter County**  
**0087 Ekalaka Elem**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk** Lora Tauck

Phone #: (406) 775-8765

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

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

**Chair, Board of Trustees** Dane Castleberry

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

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

**County Superintendent** Carole Carey

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
301	Title I Part A	FEDERAL	TITLE I-LOW	84.010A
601	PROJECT PLAYGROUND	LOCAL		
701	IDEA-B (Trans from Coop)	FEDERAL	BIG COUNTRY	84.027A

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**0087 Ekalaka Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,360.93	28,024.57	78,510.86	13,992.27
02	Taxes Receivable - Real and Personal (120-149)	22,462.14	957.62	1,045.47	
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)	12,182.05			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>98,005.12</b>	<b>28,982.19</b>	<b>79,556.33</b>	<b>13,992.27</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)	22,462.14	957.62	1,045.47	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>22,462.14</b>	<b>957.62</b>	<b>1,045.47</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	12,182.05			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	63,360.93	28,024.57	78,510.86	13,992.27
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>75,542.98</b>	<b>28,024.57</b>	<b>78,510.86</b>	<b>13,992.27</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>98,005.12</b>	<b>28,982.19</b>	<b>79,556.33</b>	<b>13,992.27</b>

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**06 Carter County**  
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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)		43,937.78	527.54	
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)			14,459.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		43,937.78	14,986.54	
<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)			14,459.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			14,459.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		43,937.78	527.54	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		43,937.78	527.54	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		43,937.78	14,986.54	

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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)			2,707.05	2,477.04
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>2,707.05</b>	<b>2,477.04</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)			2,707.05	2,477.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>2,707.05</b>	<b>2,477.04</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>2,707.05</b>	<b>2,477.04</b>

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**0087 Ekalaka Elem**

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)	60.08	1,003.30		
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>60.08</b>	<b>1,003.30</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)	60.08	1,003.30		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>60.08</b>	<b>1,003.30</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>60.08</b>	<b>1,003.30</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)	8,880.11	46,462.98		
02	Taxes Receivable - Real and Personal (120-149)		787.11		
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>8,880.11</b>	<b>47,250.09</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)		787.11		
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>787.11</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,880.11	46,462.98		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>8,880.11</b>	<b>46,462.98</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>8,880.11</b>	<b>47,250.09</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)	5,182.50			
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>	5,182.50			
<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)	5,182.50			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,182.50			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,182.50			



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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)	39,387.94	94,671.74		
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>39,387.94</b>	<b>94,671.74</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	39,387.94	94,671.74		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>39,387.94</b>	<b>94,671.74</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>39,387.94</b>	<b>94,671.74</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)			6,925.00	
11	Buildings and Building Improvements (331 & 332)			126,296.85	
12	Machinery and Equipment (341 & 342)			105,981.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,477.04
15	Amounts to be Provided (404-406)				12,977.97
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			239,202.85	15,455.01
<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)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				15,455.01
35	<b>TOTAL LIABILITIES</b>				15,455.01
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			239,202.85	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			239,202.85	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			239,202.85	15,455.01



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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	146,574.08	164,168.03
1112 District Levy - Personal Property	7,421.14	3,111.63
1114 District Levy - Pers Prop/Mobile Homes	2,419.89	680.04
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,426.81	0.00
1190 Penalties and Interest on Taxes	1,595.15	979.45
1320 Tuition from Schl Dists/Counties Within State	7,833.49	4,602.00
1510 Interest Earnings	1,876.06	1,427.65
1900 Other Revenue from Local Sources	394.32	314.43
3110 Direct State Aid	228,194.68	233,938.08
3115 State Spec Ed Allowable Cost Pymt to Districts	12,096.04	12,577.76
3120 State Guaranteed Tax Base Aid	53,562.64	73,350.55
3440 State HB20/SB417 Prop Tax Reimb	5,382.41	4,497.48
3444 State School Block Grant	39,820.24	38,807.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>516,596.95</b>	<b>538,455.01</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	270,941.56	286,558.84
2XX Personal Services - Employee Benefits	37,158.74	36,768.75
3XX Purchased Professional and Technical Services	1,554.17	507.50
4XX Purchased Property Services	135.12	350.00
5XX Other Purchased Services	673.57	1,061.20
6XX Supplies and Materials	22,420.36	15,524.02
7XX Property and Equipment Acquisition	0.00	5,000.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,861.84	8,953.32
2XX Personal Services - Employee Benefits	740.70	981.55
3XX Purchased Professional and Technical Services	543.89	0.00
6XX Supplies and Materials	961.34	267.90
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	95.46
222X Educational Media Services		
1XX Personal Services - Salaries	3,731.25	6,422.04
2XX Personal Services - Employee Benefits	493.15	624.94
3XX Purchased Professional and Technical Services	485.86	394.13
4XX Purchased Property Services	8.37	205.20
6XX Supplies and Materials	5,198.13	1,052.28



# Trustees' Financial Summary

FY2002-03

Submit ID: 0087-552083300000

**06 Carter County**  
**0087 Ekalaka Elem**

## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,104.20	21,874.97
2XX Personal Services - Employee Benefits	1,856.72	4,699.10
3XX Purchased Professional and Technical Services	3,729.28	3,658.11
5XX Other Purchased Services	6,400.67	2,903.94
6XX Supplies and Materials	875.21	146.15
810 Dues and Fees	0.00	105.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	5,000.00	0.00
2XX Personal Services - Employee Benefits	452.60	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	20,686.62	23,102.83
2XX Personal Services - Employee Benefits	6,271.18	7,155.79
3XX Purchased Professional and Technical Services	213.65	0.00
4XX Purchased Property Services	51.20	133.75
5XX Other Purchased Services	3,358.72	2,886.61
6XX Supplies and Materials	1,760.51	8,131.16
810 Dues and Fees	169.50	62.50
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	35,956.13	38,877.96
2XX Personal Services - Employee Benefits	8,410.72	7,546.35
3XX Purchased Professional and Technical Services	407.00	486.19
4XX Purchased Property Services	6,891.26	4,623.62
5XX Other Purchased Services	2,095.78	1,924.00
6XX Supplies and Materials	14,985.58	3,319.70
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	10,744.30	1,375.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	9,408.42	11,256.77
2XX Personal Services - Employee Benefits	2,318.50	6,565.08
3XX Purchased Professional and Technical Services	115.66	1,020.00
5XX Other Purchased Services	333.32	17.40
6XX Supplies and Materials	1,772.17	570.08
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	20.14
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	3,665.25	4,503.44



# Trustees' Financial Summary

FY2002-03

Submit ID: 0087-552083300000

**06 Carter County**  
**0087 Ekalaka Elem**

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
310	Agriculture				
		1XXX	Instruction		
			1XX Personal Services - Salaries	6,261.80	0.00
			2XX Personal Services - Employee Benefits	827.67	0.00
			6XX Supplies and Materials	251.34	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	7,419.93
			2XX Personal Services - Employee Benefits	0.00	914.02
			6XX Supplies and Materials	0.00	1,572.70
710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	412.50	407.52
			2XX Personal Services - Employee Benefits	20.72	13.54
			5XX Other Purchased Services	6.80	41.60
			6XX Supplies and Materials	170.03	257.07
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	432.87	0.00
			2XX Personal Services - Employee Benefits	5.81	0.00
			5XX Other Purchased Services	577.64	1,668.27
			6XX Supplies and Materials	0.00	316.04
720	School Sponsored Athletics				
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	547.50	829.50
			2XX Personal Services - Employee Benefits	27.86	22.97
			6XX Supplies and Materials	216.09	543.77
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	3,440.00	3,088.00
			2XX Personal Services - Employee Benefits	19.98	11.88
			3XX Purchased Professional and Technical Services	10.00	0.00
			5XX Other Purchased Services	92.81	335.50
			6XX Supplies and Materials	0.00	5.97
910	Food Services				
		31XX	Food Services		
			5XX Other Purchased Services	0.00	24.00
			6XX Supplies and Materials	7,003.61	9,266.02
999	Undistributed				
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	2,313.58	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0087-552083300000

**06 Carter County**  
**0087 Ekalaka Elem**

## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>534,580.81</u>	<u>548,471.07</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					91,708.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					538,455.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					548,471.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	12,182.05	Less Last Year	14,289.61	(4a)	-2,107.56	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	4,042.39	(4b)	-4,042.39	
					-6,149.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					75,542.98	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0087-552083300000

**06 Carter County**  
**0087 Ekalaka Elem**

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	201.34	9,899.20
1112	District Levy - Personal Property	32.07	132.72
1114	District Levy - Pers Prop/Mobile Homes	9.19	0.42
1190	Penalties and Interest on Taxes	59.14	30.36
1510	Interest Earnings	433.42	282.68
2220	County On-Schedule Trans Reimb	10,338.41	23,908.50
3210	State On-Schedule Trans Reimb	22,143.53	21,721.86
3440	State HB20/SB417 Prop Tax Reimb	320.14	480.77
3444	State School Block Grant	171.79	167.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>33,709.03</b>	<b>56,623.93</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	8,083.34	3,125.01
2XX	Personal Services - Employee Benefits	947.11	393.98
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,041.68	1,541.66
2XX	Personal Services - Employee Benefits	815.78	692.53
3XX	Purchased Professional and Technical Services	11.00	3.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,732.02	16,729.15
2XX	Personal Services - Employee Benefits	7,121.67	3,447.36
3XX	Purchased Professional and Technical Services	40.50	241.50
4XX	Purchased Property Services	4,951.05	5,549.26
5XX	Other Purchased Services	2,752.23	2,847.62
6XX	Supplies and Materials	4,403.65	6,678.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>46,900.03</b>	<b>41,249.42</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0087-552083300000

06 Carter County

0087 Ekalaka Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						12,911.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,623.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,249.42	(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	261.00	(4b)		-261.00	
						-261.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						28,024.57	(5)



# Trustees' Financial Summary

FY2002-03

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06 Carter County  
0087 Ekalaka Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	9,760.09	6,773.71
1112 District Levy - Personal Property	481.61	144.01
1114 District Levy - Pers Prop/Mobile Homes	144.77	42.73
1190 Penalties and Interest on Taxes	105.38	51.86
1510 Interest Earnings	1,246.80	1,283.32
3440 State HB20/SB417 Prop Tax Reimb	251.56	125.29
3444 State School Block Grant	2,425.12	2,363.47

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,415.33	10,784.39
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	1,891.95	4,625.08

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,891.95	4,625.08
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## Schedule of Changes Worksheet

Beginning Fund Balance	72,351.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,784.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,625.08	(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)	78,510.86	(5)



# Trustees' Financial Summary

FY2002-03

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**06 Carter County**  
**0087 Ekalaka Elem**

## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	323.18	186.07
1611 National School Lunch Program	22,903.50	24,039.85
1630 Catering Sales	311.05	0.00
1632 Daily Adult Sales	2,134.75	2,305.00
1634 Daily Ala Carte Sales	804.75	2,049.67
1900 Other Revenue from Local Sources	0.00	7.66
3220 State Food Services Match	425.33	0.00
4550 Federal Child Nutrition	25,884.46	29,862.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>52,787.02</b>	<b>58,450.31</b>

### 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	30,444.77	29,733.42
2XX Personal Services - Employee Benefits	3,691.26	6,492.11
3XX Purchased Professional and Technical Services	134.25	62.20
5XX Other Purchased Services	60.00	63.00
6XX Supplies and Materials	26,843.31	20,356.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>61,173.59</b>	<b>56,707.13</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0087-552083300000

06 Carter County

0087 Ekalaka Elem

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					12,249.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,450.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,707.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,992.27	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0087-552083300000

**06 Carter County**  
**0087 Ekalaka Elem**

## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	605.05	706.45
2240 County Retirement Distribution	83,600.00	73,227.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>84,205.05</b>	<b>73,933.64</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		
2XX Personal Services - Employee Benefits	43,699.27	44,679.73
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,193.54	1,353.72
222X Educational Media Services		
2XX Personal Services - Employee Benefits	254.81	971.04
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,931.27	3,779.99
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	756.00	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,189.12	3,545.72
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,683.29	5,001.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,078.21	1,201.47
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,165.35	5,041.86
310 Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	941.41	0.00
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	418.39
394 State Career & Technical Ed Entitlement - Family & Cons		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	691.59



# Trustees' Financial Summary

FY2002-03

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**06 Carter County**  
**0087 Ekalaka Elem**

## 14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
394 State Career & Technical Ed Entitlement - Family & Cons		
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	63.08
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	116.61	0.00
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	63.40	73.87
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	272.07	263.78
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,496.74	3,833.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>66,841.09</b>	<b>70,918.67</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	40,922.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,933.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	70,918.67	(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)	43,937.78	(5)



# Trustees' Financial Summary

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06 Carter County

0087 Ekalaka Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>301 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	29,668.00
<b>601 PROJECT PLAYGROUND</b>	
1920 Contributions/Donations from Private Sources	5,961.36
<b>701 IDEA-B (Trans from Coop)</b>	
4560 IDEA, Part B, Children with Disabilities	17,050.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	52,679.36

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

PRC Program Function Object	2003 Value
<b>301 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	22,512.97
2XX Personal Services - Employee Benefits	3,819.54
3XX Purchased Professional and Technical Services	120.00
6XX Supplies and Materials	3,215.49
<b>301 Subtotal</b>	29,668.00
<b>601 PROJECT PLAYGROUND</b>	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	4,000.00
920 Enterprise or Internal Service Programs	
32XX Enterprise Services	
5XX Other Purchased Services	217.50
6XX Supplies and Materials	1,217.15
<b>601 Subtotal</b>	5,434.65
<b>701 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	12,831.33
2XX Personal Services - Employee Benefits	3,200.61



# 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
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
5XX Other Purchased Services	777.46
6XX Supplies and Materials	240.60
	17,050.00
<b>701 Subtotal</b>	<b>17,050.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b> <b>52,152.65</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	0.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,679.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,152.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)                      0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	527.54	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
301 Title I Part A	29,668.00	29668.00	.00
601 PROJECT PLAYGROUND	5,961.36	5434.65	526.71
701 IDEA-B (Trans from Coop)	17,050.00	17050.00	.00
<b>Total</b>	<b>52,679.36</b>	<b>52,152.65</b>	<b>526.71</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	36.69	38.35
1900 Other Revenue from Local Sources	310.00	290.02
1910 Rentals	0.00	421.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	346.69	749.57

### Schedule of Changes Worksheet

Beginning Fund Balance	1,957.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	749.57	(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)	2,707.05	(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	56.27	42.16
5300 Operating Transfers from Other Funds	2,313.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,369.85	42.16

### 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	2,730.45	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	225.86	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,956.31	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	2,434.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)                      0.00		
Ending Fund Balance (1 + 2 - 3 + 4)	2,477.04	(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	18.80	4.47
3281 State Technology Aid	108.08	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	126.88	4.47

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	394.89	71.27
222X Educational Media Services		
3XX Purchased Professional and Technical Services	1,322.47	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,717.36	71.27

### Schedule of Changes Worksheet

Beginning Fund Balance	126.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	71.27	(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)	60.08	(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	25.11
3282 State Flexibility Fund Allocation	0.00	3,173.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,199.05

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	100.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	1,370.75
25XX Support Services - Business		
6XX Supplies and Materials	0.00	725.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,195.75

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,199.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,195.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,003.30 (5)



# Trustees' Financial Summary

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**06 Carter County**  
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## 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	161.31	197.57
1900	Other Revenue from Local Sources	269.55	0.00
5200	Sale or Compensation for Loss of Assets	200.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>630.86</u>	<u>197.57</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				8,682.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				197.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				8,880.11	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	945.23	235.15
1112 District Levy - Personal Property	148.43	40.18
1114 District Levy - Pers Prop/Mobile Homes	74.40	4.14
1190 Penalties and Interest on Taxes	197.36	45.03
1510 Interest Earnings	1,271.59	857.30
3444 State School Block Grant	4,826.36	4,703.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>7,463.37</b>	<b>5,885.46</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		
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	79.71
4XX Purchased Property Services	2,863.96	4,226.02
6XX Supplies and Materials	6,946.77	13,358.86
7XX Property and Equipment Acquisition	5,000.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	4,604.70	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>19,415.43</b>	<b>17,664.59</b>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						58,242.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,885.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,664.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,462.98	(5)



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## 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	201.89	146.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	201.89	146.65

### Schedule of Changes Worksheet

Beginning Fund Balance	5,035.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,182.50	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	3,687.35	3,749.67
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	5,375.00
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	15,349.00	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	12,577.76
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	12,577.76

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,192.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,111.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,932.77
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

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	11,256.77	0.00	0.00	0.00	
280	1XXX	2XX	6,565.08	0.00	0.00	0.00	
280	1XXX	3XX	1,020.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	17.40	0.00	0.00	0.00	
280	1XXX	6XX	570.08	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	4,503.44	0.00	0.00	0.00	
<b>Totals</b>			23,932.77	0.00	0.00	0.00	23,932.77



# 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.*