



# Trustees' Financial Summary

FY2002-03

Submit ID: 0097-808680560000

06 Carter County

0097 Carter County H S

### Due Dates:

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

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

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

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

## Certification

**Business Manager/Clerk** Lora Tauck

Phone #: (406) 775-8765

\_\_\_\_\_  
(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 #
302	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2003	84.367
304	Title IV, Part A, Safe & Drug-Free	FEDERAL	2003	84.186A
305	Title I, Part A, Improving Basic Programs	FEDERAL	2003	84.010A
306	Title V, Part A, Innovative Programs	FEDERAL	2003	84.298
308	Title II, Part D, Ed Technology	FEDERAL	2003	84.318
403	Title I, Part G, Advanced Placement	FEDERAL	2003	84.330C
502	Vo Ed Carl D Perkins-Basic	FEDERAL	2003	84.048A
602	Miscellaneous State Grant	STATE	Yahoo/Tob Free	State
603	Weight Room	LOCAL		
604	Vo Ed All Career & Tech Ed Programs	STATE	2003	State
802	IDEA-B (Trans from Coop)	FEDERAL	2003	84.027A
809	E-RATE	STATE	E-RATE	STATE

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	77,779.00	47,634.14	103,439.80	
02	Taxes Receivable - Real and Personal (120-149)	11,590.59	388.02	1,733.15	
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)	10,919.94			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>100,289.53</b>	<b>48,022.16</b>	<b>105,172.95</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)	11,590.59	388.02	1,733.15	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>11,590.59</b>	<b>388.02</b>	<b>1,733.15</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	10,919.94			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	77,779.00	47,634.14	103,439.80	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>88,698.94</b>	<b>47,634.14</b>	<b>103,439.80</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>100,289.53</b>	<b>48,022.16</b>	<b>105,172.95</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)	35,526.78	43,503.91	1,125.72	7,042.37
02	Taxes Receivable - Real and Personal (120-149)	2,324.21			40.30
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			15,992.00	
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>	<b>37,850.99</b>	<b>43,503.91</b>	<b>17,117.72</b>	<b>7,082.67</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)	2,324.21		15,992.00	40.30
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,324.21</b>		<b>15,992.00</b>	<b>40.30</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	35,526.78	43,503.91	1,125.72	7,042.37
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>35,526.78</b>	<b>43,503.91</b>	<b>1,125.72</b>	<b>7,042.37</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>37,850.99</b>	<b>43,503.91</b>	<b>17,117.72</b>	<b>7,082.67</b>

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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)	3,394.77		7,883.52	1,711.07
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>3,394.77</b>		<b>7,883.52</b>	<b>1,711.07</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)	3,394.77		7,883.52	1,711.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,394.77</b>		<b>7,883.52</b>	<b>1,711.07</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,394.77</b>		<b>7,883.52</b>	<b>1,711.07</b>

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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)	67.95	718.88		
02	Taxes Receivable - Real and Personal (120-149)	129.58		322.72	
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>197.53</b>	<b>718.88</b>	<b>322.72</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)	129.58		322.72	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>129.58</b>		<b>322.72</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	67.95	718.88		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>67.95</b>	<b>718.88</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>197.53</b>	<b>718.88</b>	<b>322.72</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)	1,224.21	16,097.91		
02	Taxes Receivable - Real and Personal (120-149)		105.74		
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>	1,224.21	16,203.65		
<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)		105.74		
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>		105.74		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,224.21	16,097.91		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,224.21	16,097.91		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,224.21	16,203.65		



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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)	6,199.98		38,021.79	
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>6,199.98</b>		<b>38,021.79</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)	6,199.98		38,021.79	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,199.98</b>		<b>38,021.79</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,199.98</b>		<b>38,021.79</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)				10,598.67
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>				10,598.67
<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)				10,598.67
35	<b>TOTAL LIABILITIES</b>				10,598.67
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				10,598.67



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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)				
11	Buildings and Building Improvements (331 & 332)			1,537,441.30	
12	Machinery and Equipment (341 & 342)			336,738.75	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,711.07
15	Amounts to be Provided (404-406)				7,741.47
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,874,180.05</b>	<b>9,452.54</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)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				9,452.54
35	<b>TOTAL LIABILITIES</b>				<b>9,452.54</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,874,180.05	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,874,180.05</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,874,180.05</b>	<b>9,452.54</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	101,416.26	106,278.56
1112 District Levy - Personal Property	8,182.79	1,875.83
1114 District Levy - Pers Prop/Mobile Homes	1,126.88	341.58
1116 District Levy - Net and Gross Proceeds	123,674.99	170,664.74
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,434.67	0.00
1190 Penalties and Interest on Taxes	965.36	548.96
1510 Interest Earnings	2,482.82	1,669.29
1900 Other Revenue from Local Sources	1,365.54	2,373.58
1945 Fees - Users/Resale of Supplies	76.45	0.00
3110 Direct State Aid	257,670.02	257,901.79
3115 State Spec Ed Allowable Cost Pymt to Districts	10,142.85	8,465.80
3440 State HB20/SB417 Prop Tax Reimb	3,732.95	2,476.16
3444 State School Block Grant	32,430.00	31,605.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>548,701.58</b>	<b>584,201.83</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	100,697.01	104,012.50
2XX Personal Services - Employee Benefits	15,436.66	15,188.37
3XX Purchased Professional and Technical Services	1,161.50	983.50
4XX Purchased Property Services	1,119.59	1,573.08
5XX Other Purchased Services	1,159.17	1,925.36
6XX Supplies and Materials	12,503.75	34,697.83
7XX Property and Equipment Acquisition	0.00	24,995.00
21XX Support Services - Students		
1XX Personal Services - Salaries	8,956.92	9,453.32
2XX Personal Services - Employee Benefits	898.34	984.40
3XX Purchased Professional and Technical Services	174.62	0.00
5XX Other Purchased Services	157.39	127.00
6XX Supplies and Materials	1,928.26	762.74
221X Improvement of Instruction Services		
5XX Other Purchased Services	77.30	557.19
6XX Supplies and Materials	0.00	248.44
222X Educational Media Services		
1XX Personal Services - Salaries	6,312.61	6,471.92
2XX Personal Services - Employee Benefits	712.54	662.15
3XX Purchased Professional and Technical Services	6,990.53	229.16



# 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
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		4XX	Purchased Property Services	11.77	0.00
		6XX	Supplies and Materials	1,423.15	526.88
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	20,671.91	24,916.73
		2XX	Personal Services - Employee Benefits	3,645.63	4,711.88
		3XX	Purchased Professional and Technical Services	7,941.54	3,501.54
		5XX	Other Purchased Services	8,896.18	5,671.18
		6XX	Supplies and Materials	1,295.88	1,538.78
		810	Dues and Fees	0.00	105.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	15,000.04	0.00
		2XX	Personal Services - Employee Benefits	1,069.88	0.00
		5XX	Other Purchased Services	71.02	0.00
		6XX	Supplies and Materials	105.83	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	25,455.93	31,167.64
		2XX	Personal Services - Employee Benefits	9,049.79	10,431.01
		3XX	Purchased Professional and Technical Services	648.06	624.00
		5XX	Other Purchased Services	4,711.00	4,611.42
		6XX	Supplies and Materials	4,265.53	9,697.02
		810	Dues and Fees	244.50	112.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	43,534.82	45,183.27
		2XX	Personal Services - Employee Benefits	9,997.46	10,489.66
		3XX	Purchased Professional and Technical Services	88.25	63.50
		4XX	Purchased Property Services	33,800.90	27,855.33
		5XX	Other Purchased Services	5,386.33	6,776.20
		6XX	Supplies and Materials	25,278.21	19,688.52
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	12,480.70	240.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,464.91	12,219.49
		2XX	Personal Services - Employee Benefits	3,092.97	3,039.07
		3XX	Purchased Professional and Technical Services	0.00	1,020.00
		4XX	Purchased Property Services	25.00	0.00
		5XX	Other Purchased Services	208.08	417.29
		6XX	Supplies and Materials	398.46	577.09



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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
280	Special Education - Local and State				
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	7.32	7.50
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	353.51	55.80
		6XX	Supplies and Materials	1,946.25	412.50
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	40.00	23.75
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,073.33	3,031.16
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,000.00	0.00
		2XX	Personal Services - Employee Benefits	3,279.99	0.00
		4XX	Purchased Property Services	60.00	0.00
		5XX	Other Purchased Services	190.82	0.00
		6XX	Supplies and Materials	3,000.00	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,000.00	0.00
		2XX	Personal Services - Employee Benefits	3,279.97	0.00
		6XX	Supplies and Materials	1,000.00	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	22,101.38	0.00
		2XX	Personal Services - Employee Benefits	3,279.97	0.00
		6XX	Supplies and Materials	880.22	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	71,626.89
		2XX	Personal Services - Employee Benefits	0.00	10,045.13
		3XX	Purchased Professional and Technical Services	0.00	6.00
		4XX	Purchased Property Services	0.00	463.54
		5XX	Other Purchased Services	0.00	34.00
		6XX	Supplies and Materials	0.00	6,326.02
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,361.94	4,987.50
		2XX	Personal Services - Employee Benefits	288.21	190.93



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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
710	School Sponsored	Extracurricular	Activities		
	27XX	Student Transportation	Services		
		4XX	Purchased Property Services	800.25	70.00
		5XX	Other Purchased Services	164.82	637.70
		6XX	Supplies and Materials	2,177.69	1,531.69
	34XX	Extracurricular -	Activities		
		1XX	Personal Services - Salaries	8,710.13	9,432.90
		2XX	Personal Services - Employee Benefits	48.97	37.29
		5XX	Other Purchased Services	9,776.66	15,541.50
		6XX	Supplies and Materials	327.42	950.91
		810	Dues and Fees	1,020.00	0.00
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	3,060.00	3,508.50
		2XX	Personal Services - Employee Benefits	118.56	133.31
		4XX	Purchased Property Services	44.20	29.85
		5XX	Other Purchased Services	0.00	36.40
		6XX	Supplies and Materials	1,041.61	1,956.75
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	17,480.00	17,756.00
		2XX	Personal Services - Employee Benefits	184.60	135.32
		3XX	Purchased Professional and Technical Services	50.00	64.00
		4XX	Purchased Property Services	206.53	1,042.27
		5XX	Other Purchased Services	371.78	1,672.77
		6XX	Supplies and Materials	4,510.39	1,932.44
		810	Dues and Fees	3,600.00	2,250.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	89.18	0.00
		2XX	Personal Services - Employee Benefits	2,356.82	0.00
		5XX	Other Purchased Services	189.80	0.00
		6XX	Supplies and Materials	7,960.67	9,864.97
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,680.79	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>574,663.70</u>	<u>593,852.25</u>



# Trustees' Financial Summary

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01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					123,907.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					584,201.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					593,852.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	10,919.94	Less Last Year	10,076.47	(4a)	843.47	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	26,401.47	(4b)	-26,401.47	
					-25,558.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					88,698.94	(5)

# Trustees' Financial Summary

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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	3,297.34	4,024.55
1112 District Levy - Personal Property	245.35	63.46
1114 District Levy - Pers Prop/Mobile Homes	25.84	9.05
1116 District Levy - Net and Gross Proceeds	3,915.32	6,531.76
1190 Penalties and Interest on Taxes	38.13	13.61
1510 Interest Earnings	610.34	567.22
2220 County On-Schedule Trans Reimb	44,847.99	43,763.94
3210 State On-Schedule Trans Reimb	41,085.25	39,557.70
3440 State HB20/SB417 Prop Tax Reimb	150.59	215.85
5200 Sale or Compensation for Loss of Assets	2,502.56	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>96,718.71</b>	<b>94,747.14</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	12,125.01	2,083.33
2XX Personal Services - Employee Benefits	2,508.70	367.60
3XX Purchased Professional and Technical Services	675.00	223.00
5XX Other Purchased Services	0.00	256.77
25XX Support Services - Business		
1XX Personal Services - Salaries	2,041.66	1,541.68
2XX Personal Services - Employee Benefits	826.88	683.01
3XX Purchased Professional and Technical Services	32.98	11.00
6XX Supplies and Materials	28.92	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	27,015.09	28,533.91
2XX Personal Services - Employee Benefits	14,185.29	10,104.15
3XX Purchased Professional and Technical Services	171.00	1,755.75
4XX Purchased Property Services	3,942.78	6,413.58
5XX Other Purchased Services	21,660.41	19,844.48
6XX Supplies and Materials	6,470.91	8,200.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>91,684.63</b>	<b>80,018.98</b>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						33,713.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						94,747.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,018.98	(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	808.00	(4b)		-808.00	
						-808.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						47,634.14	(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
1111	District Levy - Real Property	16,465.56	17,668.19
1112	District Levy - Personal Property	1,268.54	303.38
1114	District Levy - Pers Prop/Mobile Homes	169.50	51.79
1116	District Levy - Net and Gross Proceeds	19,380.81	28,524.03
1190	Penalties and Interest on Taxes	91.71	66.50
1510	Interest Earnings	922.68	1,169.24
3440	State HB20/SB417 Prop Tax Reimb	1,008.29	781.89
3444	State School Block Grant	3,898.19	3,799.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>43,205.28</u>	<u>52,364.11</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	48,210.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>48,210.00</u>	<u>0.00</u>



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					51,075.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					52,364.11	(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)					103,439.80	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	31,924.45
1112 District Levy - Personal Property	0.00	354.72
1116 District Levy - Net and Gross Proceeds	0.00	52,673.56
1190 Penalties and Interest on Taxes	0.00	21.84
1510 Interest Earnings	0.00	307.77
3110 Direct State Aid	0.00	20,553.51
3440 State HB20/SB417 Prop Tax Reimb	0.00	781.13

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	106,616.98
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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		
1XXX Instruction		
5XX Other Purchased Services	0.00	71,090.20

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	71,090.20
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## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,616.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	71,090.20	(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)	35,526.78	(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	701.93	499.23
2240 County Retirement Distribution	66,674.96	65,471.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>67,376.89</b>	<b>65,971.07</b>

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

PRC Program Function Object	2002 Value	2003 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	277.16
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,313.16	18,871.80
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,347.24	1,429.32
222X Educational Media Services		
2XX Personal Services - Employee Benefits	482.95	912.29
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,865.55	4,082.50
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,268.00	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,559.71	4,103.65
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,325.38	5,768.19
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,391.95	2,689.58
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,925.58	3,645.08
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	32.90	0.00
310 Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,000.00	0.00



# 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
310	Agriculture				
340	Family & Consumer Sciences				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,000.00	0.00
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,208.92	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	10,260.82
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	49.75
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	213.21	38.25
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	1,593.22
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,646.81	1,422.37
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	308.25	200.17
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,127.34	2,301.17
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	6.82	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>59,023.77</u>	<u>57,645.32</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						35,178.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,971.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,645.32	(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)						43,503.91	(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>302 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,900.00
<b>304 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,850.00
<b>305 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	34,358.00
<b>306 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,775.00
<b>308 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,435.00
<b>403 Title I, Part G, Advanced Placement</b>	
4290 Title I, Part G, Advanced Placement	1,079.00
<b>502 Vo Ed Carl D Perkins-Basic</b>	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	6,626.00
<b>602 Miscellaneous State Grant</b>	
3290 State - Other State Grants	500.00
<b>603 Weight Room</b>	
1920 Contributions/Donations from Private Sources	300.34
<b>604 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	3,521.00
<b>802 IDEA-B (Trans from Coop)</b>	
4560 IDEA, Part B, Children with Disabilities	8,126.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	72,470.34

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

PRC Program Function Object	2003 Value
<b>302 Title II, Part A, Teacher/Principal Train/Recruit</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,339.00
2XX Personal Services - Employee Benefits	17.85
3XX Purchased Professional and Technical Services	100.00
5XX Other Purchased Services	240.95
6XX Supplies and Materials	1,637.01



# 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
435 Title V, Part A, Innovative Programs	
21XX Support Services - Students	
6XX Supplies and Materials	1,102.96
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	630.00
5XX Other Purchased Services	5,736.01
6XX Supplies and Materials	249.55
222X Educational Media Services	
6XX Supplies and Materials	1,024.02
	12,077.35
<b>302 Subtotal</b>	
<b>304 Title IV, Part A, Safe &amp; Drug-Free</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,100.46
2XX Personal Services - Employee Benefits	5.28
3XX Purchased Professional and Technical Services	200.00
5XX Other Purchased Services	22.26
6XX Supplies and Materials	421.92
21XX Support Services - Students	
6XX Supplies and Materials	486.64
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	0.63
5XX Other Purchased Services	450.49
27XX Student Transportation Services	
5XX Other Purchased Services	162.32
	2,850.00
<b>304 Subtotal</b>	
<b>305 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	23,517.63
2XX Personal Services - Employee Benefits	3,794.88
5XX Other Purchased Services	270.00
6XX Supplies and Materials	287.92
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	3,500.00
5XX Other Purchased Services	456.20



# 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
420 Title I, Part A, Improving Basic Programs	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	360.64
6XX Supplies and Materials	572.80
	3,276.07
<b>305 Subtotal</b>	
<b>306 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	75.00
2XX Personal Services - Employee Benefits	0.26
3XX Purchased Professional and Technical Services	80.00
5XX Other Purchased Services	45.00
6XX Supplies and Materials	1,002.02
221X Improvement of Instruction Services	
5XX Other Purchased Services	370.48
27XX Student Transportation Services	
5XX Other Purchased Services	202.24
	1,775.00
<b>306 Subtotal</b>	
<b>308 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	624.54
6XX Supplies and Materials	283.97
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	76.50
6XX Supplies and Materials	516.83
221X Improvement of Instruction Services	
5XX Other Purchased Services	933.16
	2,435.00
<b>308 Subtotal</b>	
<b>403 Title I, Part G, Advanced Placement</b>	
429 Title I, Part G, Advanced Placement	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,079.00



# 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>502 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	4,859.53
6XX Supplies and Materials	1,603.71
27XX Student Transportation Services	
1XX Personal Services - Salaries	54.00
6XX Supplies and Materials	108.76
	6,626.00
<b>502 Subtotal</b>	
<b>603 Weight Room</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	95.20
<b>604 Vo Ed All Career &amp; Tech Ed Programs</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	558.76
6XX Supplies and Materials	2,962.24
	3,521.00
<b>604 Subtotal</b>	
<b>802 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	4,938.79
2XX Personal Services - Employee Benefits	3,004.50
5XX Other Purchased Services	131.71
6XX Supplies and Materials	51.00
	8,126.00
<b>802 Subtotal</b>	
<b>809 E-RATE</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	3.88



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## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	71,348.50
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### Schedule of Changes Worksheet

Beginning Fund Balance	3.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,470.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	71,348.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)                    0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)                    0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,125.72	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
302 Title II, Part A, Teacher/Principal Train/Recruit	10,900.00	12077.35	-1177.35
304 Title IV, Part A, Safe & Drug-Free	2,850.00	2850.00	.00
305 Title I, Part A, Improving Basic Programs	34,358.00	32760.07	1597.93
306 Title V, Part A, Innovative Programs	1,775.00	1775.00	.00
308 Title II, Part D, Ed Technology	2,435.00	2435.00	.00
403 Title I, Part G, Advanced Placement	1,079.00	1079.00	.00
502 Vo Ed Carl D Perkins-Basic	6,626.00	6626.00	.00
602 Miscellaneous State Grant	500.00	0.00	500.00
603 Weight Room	300.34	95.20	205.14
604 Vo Ed All Career & Tech Ed Programs	3,521.00	3521.00	.00
802 IDEA-B (Trans from Coop)	8,126.00	8126.00	.00
809 E-RATE	0.00	3.88	-3.88
<b>Total</b>	72,470.34	71,348.50	1,121.84



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## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	17.73	330.50
1112	District Levy - Personal Property	0.00	3.65
1114	District Levy - Pers Prop/Mobile Homes	0.00	0.30
1116	District Levy - Net and Gross Proceeds	0.00	539.32
1190	Penalties and Interest on Taxes	4.66	1.64
1510	Interest Earnings	144.66	101.11
3440	State HB20/SB417 Prop Tax Reimb	90.86	95.47
3444	State School Block Grant	371.76	362.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>629.67</u>	<u>1,434.30</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,410.00	500.00
	2XX Personal Services - Employee Benefits	6.02	1.70
	3XX Purchased Professional and Technical Services	0.00	160.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,416.02</u>	<u>661.70</u>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					6,269.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,434.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					661.70	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,042.37	(5)



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	12.52	19.33
1982 Summer Session - Driver's Education Fees	1,125.00	2,200.00
3260 State Driver's Education Reimbursement	0.00	2,025.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,137.52	4,244.53

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

PRC Program Function Object	2002 Value	2003 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,833.00
2XX Personal Services - Employee Benefits	0.00	9.71
4XX Purchased Property Services	0.00	25.00
6XX Supplies and Materials	0.00	240.36
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	410.00	0.00
2XX Personal Services - Employee Benefits	0.33	0.00
4XX Purchased Property Services	93.95	0.00
6XX Supplies and Materials	348.13	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	852.41	2,108.07



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,258.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,244.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,108.07	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,394.77	(5)



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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	168.13	118.74
1900	Other Revenue from Local Sources	391.80	0.00
1910	Rentals	2,490.00	4,263.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,049.93</u>	<u>4,382.67</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		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	1,945.00	2,317.00
6XX	Supplies and Materials	0.00	1,793.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,945.00</u>	<u>4,110.74</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				7,611.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,382.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				4,110.74	(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)				7,883.52	(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	45.60	27.24
5300	Operating Transfers from Other Funds	1,680.79	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,726.39</u>	<u>27.24</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	2,009.71	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	410.32	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>2,420.03</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		1,683.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		27.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,711.07	(5)



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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	0.00	1,779.66
1112	District Levy - Personal Property	0.00	19.76
1116	District Levy - Net and Gross Proceeds	0.00	2,936.29
1190	Penalties and Interest on Taxes	0.00	1.22
1510	Interest Earnings	5.19	18.81
3281	State Technology Aid	120.62	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	54.22

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

125.81      4,809.96

### 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		
	3XX Purchased Professional and Technical Services	100.00	0.00
	6XX Supplies and Materials	0.00	46.67
222X	Educational Media Services		
	3XX Purchased Professional and Technical Services	215.59	75.00
	4XX Purchased Property Services	0.00	876.49
	6XX Supplies and Materials	0.00	1,429.66
25XX	Support Services - Business		
	6XX Supplies and Materials	0.00	2,440.00

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

315.59      4,867.82



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## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						125.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,809.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,867.82	(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)						67.95	(5)



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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	29.13
3282 State Flexibility Fund Allocation	0.00	1,784.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,813.88

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

PRC Program Function Object	2002 Value	2003 Value
329 State Miscellaneous Grants		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,095.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,095.00

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,813.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,095.00	(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)		718.88 (5)



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## 50 - Debt Service Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	343.27	237.64
1112 District Levy - Personal Property	31.39	0.00
1190 Penalties and Interest on Taxes	122.04	59.65
1510 Interest Earnings	10.79	8.64
3440 State HB20/SB417 Prop Tax Reimb	1,310.28	1,123.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,817.77	1,429.03

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,815.03	1,431.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,815.03	1,431.77

## Schedule of Changes Worksheet

Beginning Fund Balance	2.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,429.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,431.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	18.58	22.13
1900 Other Revenue from Local Sources	1,087.05	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,105.63	22.13

### Schedule of Changes Worksheet

Beginning Fund Balance	1,202.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22.13	(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)	1,224.21	(5)



# Trustees' Financial Summary

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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	4,451.63	82.07
1112	District Levy - Personal Property	345.69	30.68
1114	District Levy - Pers Prop/Mobile Homes	48.62	14.35
1116	District Levy - Net and Gross Proceeds	5,236.74	0.00
1190	Penalties and Interest on Taxes	47.13	10.29
1510	Interest Earnings	323.98	295.17
3440	State HB20/SB417 Prop Tax Reimb	156.15	0.00
3444	State School Block Grant	1,211.20	1,180.41
5200	Sale or Compensation for Loss of Assets	800.00	0.00
6100	Material Prior Period Revenue Adjustments	7.60	0.00
9710	Residual Equity Transfers In	1,815.03	1,431.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>14,443.77</u>	<u>3,044.74</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		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	100.00	0.00
4XX	Purchased Property Services	3,993.32	4,441.98
6XX	Supplies and Materials	1,786.72	4,526.49
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	2,670.37	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>8,550.41</u>	<u>8,968.47</u>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						22,021.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,044.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,968.47	(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)						16,097.91	(5)



# Trustees' Financial Summary

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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	236.26	169.90
1920 Contributions/Donations from Private Sources	125.00	250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	361.26	419.90

### 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		
870 Student Scholarships	200.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	200.00	300.00

## Schedule of Changes Worksheet

Beginning Fund Balance	6,080.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	419.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	300.00	(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)	6,199.98	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	103,913.64	109,265.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	103,913.64	109,265.70

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	95,081.05	101,132.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	95,081.05	101,132.94

## Schedule of Changes Worksheet

Beginning Fund Balance	29,889.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109,265.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,132.94	(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)	38,021.79	(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	24,683.29	23,579.16
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	2,670.37	0.00
XX	XXX 4XXX	73X Major Equipment-New	12,480.70	240.00
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	1,022.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	70,068.20
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2002-03

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,465.80
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	8,465.80

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,821.70
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,190.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,304.10
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	12,219.49	0.00	0.00	0.00	
280	1XXX	2XX	3,039.07	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	417.29	0.00	0.00	0.00	
280	1XXX	6XX	577.09	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,031.16	0.00	0.00	0.00	
<b>Totals</b>			20,304.10	0.00	0.00	0.00	20,304.10



# 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.*