



Trustees' Financial Summary

FY2002-03

Submit ID: 0200-840277780000

10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

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 Jacqui Moore

Phone #: (406) 474-2211

(Signature)

(Date)

Chair, Board of Trustees Todd Southland

(Signature)

(Date)

County Superintendent Patricia McDonnell

(Signature)

(Date)

Software

Accounting Package: Softwise

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 #
206	Class Size Reduction-2002	FEDERAL	LOCAL	84.340
300	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020888	84.358A
314	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1002001403	84.367
316	Title IV, Part A, Safe & Drug-Free	FEDERAL	1002001603	84.186A
320	NON-GRANT FUNDS	LOCAL		
331	Title I, Part A, Improving Basic Programs	FEDERAL	1002003103	84.010A
339	Title V, Part A, Innovative Programs	FEDERAL	1002003903	84.298
360	Title II, Part D, Ed Technology	FEDERAL	1002006003	84.318
377	IDEA-B (Trans from Coop)	FEDERAL	LOCAL	84.027A
379	IDEA-Presch Sec 619 (Coop)	FEDERAL	LOCAL	84.173A

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ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,639.49	35.84	38,150.59	787.10
02	Taxes Receivable - Real and Personal (120-149)	8,461.99		100.59	
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)				1,685.51
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	74,101.48	35.84	38,251.18	2,472.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,461.99		100.59	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,461.99		100.59	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				1,685.51
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	65,639.49	35.84	38,150.59	787.10
52	TOTAL FUND BALANCE/EQUITY	65,639.49	35.84	38,150.59	2,472.61
53	TOTAL LIABILITIES AND FUND BALANCE	74,101.48	35.84	38,251.18	2,472.61

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		20,847.77	20,949.24	7,197.74
02	Taxes Receivable - Real and Personal (120-149)				31.02
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		20,847.77	20,949.24	7,228.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			118.73	31.02
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			118.73	31.02
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		20,847.77	20,830.51	7,197.74
52	TOTAL FUND BALANCE/EQUITY		20,847.77	20,830.51	7,197.74
53	TOTAL LIABILITIES AND FUND BALANCE		20,847.77	20,949.24	7,228.76

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	779.31		2,243.40	1,932.97
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	779.31		2,243.40	1,932.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)			375.00	
35	TOTAL LIABILITIES			375.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	779.31		1,868.40	1,932.97
52	TOTAL FUND BALANCE/EQUITY	779.31		1,868.40	1,932.97
53	TOTAL LIABILITIES AND FUND BALANCE	779.31		2,243.40	1,932.97

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,038.53	2,732.64		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,038.53	2,732.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,038.53	2,732.64		
52	TOTAL FUND BALANCE/EQUITY	2,038.53	2,732.64		
53	TOTAL LIABILITIES AND FUND BALANCE	2,038.53	2,732.64		

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

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

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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,569.13	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,569.13	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			7,569.13	
52	TOTAL FUND BALANCE/EQUITY			7,569.13	
53	TOTAL LIABILITIES AND FUND BALANCE			7,569.13	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	43,394.14			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	43,394.14			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	43,394.14			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	43,394.14			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	43,394.14			



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

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	AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
10	Land and Land Improvements (311-322)		6,172.60	
11	Buildings and Building Improvements (331 & 332)		531,322.36	
12	Machinery and Equipment (341 & 342)		129,156.61	
13	Construction Work in Progress (351)			
14	Amount Available in Debt Service and Compensated Absence Funds (403)			1,932.97
15	Amounts to be Provided (404-406)			6,995.31
20	TOTAL ASSETS AND OTHER DEBITS		666,651.57	8,928.28
LIABILITIES				
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)			8,928.28
35	TOTAL LIABILITIES			8,928.28
FUND BALANCE/EQUITY				
49	Investments in General Fixed Assets (910-918)		666,651.57	
52	TOTAL FUND BALANCE/EQUITY		666,651.57	
53	TOTAL LIABILITIES AND FUND BALANCE		666,651.57	8,928.28



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	175,496.73	137,685.84
1190	Penalties and Interest on Taxes	1,239.71	409.38
1320	Tuition from Schl Dists/Counties Within State	1,860.00	0.00
1510	Interest Earnings	2,310.56	1,026.04
1900	Other Revenue from Local Sources	31.00	473.31
3110	Direct State Aid	176,419.64	191,984.24
3115	State Spec Ed Allowable Cost Pymt to Districts	8,368.31	10,412.18
3120	State Guaranteed Tax Base Aid	12,303.92	6,472.12
3440	State HB20/SB417 Prop Tax Reimb	14,604.27	12,680.92
3444	State School Block Grant	42,248.54	41,174.47
6100	Material Prior Period Revenue Adjustments	274.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>435,156.69</u>	<u>402,318.50</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	161,963.40	136,916.24
2XX	Personal Services - Employee Benefits	24,410.26	20,471.06
3XX	Purchased Professional and Technical Services	1,079.08	2,415.16
4XX	Purchased Property Services	1,457.24	1,502.50
5XX	Other Purchased Services	4,175.63	9,705.25
6XX	Supplies and Materials	5,817.69	4,722.53
810	Dues and Fees	40.00	39.50
21XX	Support Services - Students		
1XX	Personal Services - Salaries	6,019.20	447.00
2XX	Personal Services - Employee Benefits	949.10	2.05
5XX	Other Purchased Services	83.95	0.00
6XX	Supplies and Materials	67.80	15.04
222X	Educational Media Services		
1XX	Personal Services - Salaries	6,019.20	447.00
2XX	Personal Services - Employee Benefits	949.14	2.06
5XX	Other Purchased Services	0.00	40.25
6XX	Supplies and Materials	0.00	211.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	44,003.68	53,617.39
2XX	Personal Services - Employee Benefits	193.61	251.67
3XX	Purchased Professional and Technical Services	3,171.72	81.09
4XX	Purchased Property Services	0.00	163.50



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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				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	6,511.52	7,358.86
		6XX	Supplies and Materials	1,087.66	3,820.87
		810	Dues and Fees	516.09	1,288.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,235.68	15,305.38
		2XX	Personal Services - Employee Benefits	51.56	67.87
		3XX	Purchased Professional and Technical Services	305.00	5,850.00
		5XX	Other Purchased Services	1,543.76	2,173.27
		6XX	Supplies and Materials	672.11	457.24
		810	Dues and Fees	866.00	813.22
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	23,488.41	22,430.39
		2XX	Personal Services - Employee Benefits	698.43	22.64
		3XX	Purchased Professional and Technical Services	910.00	818.35
		4XX	Purchased Property Services	14,042.65	91,083.64
		5XX	Other Purchased Services	4,221.15	3,894.24
		6XX	Supplies and Materials	16,777.76	19,673.87
		810	Dues and Fees	349.00	281.84
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	191.01
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,472.94	2,495.00
		2XX	Personal Services - Employee Benefits	3,757.34	1,123.21
		3XX	Purchased Professional and Technical Services	0.00	550.00
		5XX	Other Purchased Services	0.00	291.90
		6XX	Supplies and Materials	9.99	26.00
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	21.26	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,495.87	2,405.86
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	414.03	584.51
		2XX	Personal Services - Employee Benefits	28.51	21.68
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	2,300.00	2,000.02
		2XX	Personal Services - Employee Benefits	26.15	16.45



Trustees' Financial Summary

FY2002-03

Submit ID: 0200-840277780000

10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

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		
	34XX		Extracurricular - Activities		
		5XX	Other Purchased Services	158.92	2,210.03
		810	Dues and Fees	900.00	810.00
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	3,357.60	1,624.64
		2XX	Personal Services - Employee Benefits	152.10	90.24
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	7,383.29	5,887.08
		2XX	Personal Services - Employee Benefits	38.42	27.25
		3XX	Purchased Professional and Technical Services	217.90	153.87
		5XX	Other Purchased Services	830.28	566.66
		6XX	Supplies and Materials	59.81	29.37
		810	Dues and Fees	1,225.00	555.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	20,012.43	18,223.83
		2XX	Personal Services - Employee Benefits	1,011.12	1,010.39
		6XX	Supplies and Materials	4,926.88	2,721.02
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	0.00	330.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>405,477.32</u>	<u>450,334.99</u>



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10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						113,655.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						402,318.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						450,334.99	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						65,639.49	(5)



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10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	16.77	0.00
1190	Penalties and Interest on Taxes	12.39	0.00
1510	Interest Earnings	157.88	20.24
2220	County On-Schedule Trans Reimb	12,552.21	11,360.25
3210	State On-Schedule Trans Reimb	11,396.92	7,275.92
3440	State HB20/SB417 Prop Tax Reimb	237.76	203.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>24,373.93</u>	<u>18,860.19</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	5,772.47	0.00
2XX	Personal Services - Employee Benefits	23.65	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,919.81	2,034.20
2XX	Personal Services - Employee Benefits	7.11	9.02
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	12,109.77	11,061.67
2XX	Personal Services - Employee Benefits	556.79	188.07
3XX	Purchased Professional and Technical Services	4.00	20.00
4XX	Purchased Property Services	922.37	2,528.01
5XX	Other Purchased Services	3,154.65	2,822.00
6XX	Supplies and Materials	5,416.27	2,947.42
810	Dues and Fees	0.00	185.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>29,886.89</u>	<u>21,796.25</u>



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10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,971.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,860.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,796.25	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35.84	(5)



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10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	449.79	6.68
1190 Penalties and Interest on Taxes	74.84	1.30
1510 Interest Earnings	921.45	560.06
3440 State HB20/SB417 Prop Tax Reimb	663.42	446.84
3444 State School Block Grant	1,971.38	1,921.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,080.88	2,936.14

Schedule of Changes Worksheet

Beginning Fund Balance	35,214.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,936.14	(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)	38,150.59	(5)



Trustees' Financial Summary

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10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1611	National School Lunch Program	2,169.00	1,045.00
1612	School Breakfast Program	618.55	368.70
1622	Breakfast Sales	234.75	138.00
1630	Catering Sales	3,148.80	2,793.60
1632	Daily Adult Sales	837.50	787.00
1634	Daily Ala Carte Sales	0.00	200.00
3220	State Food Services Match	65.74	0.00
4550	Federal Child Nutrition	7,332.00	4,341.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,406.34</u>	<u>9,673.84</u>

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	13,591.02	10,746.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>13,591.02</u>	<u>10,746.75</u>



Trustees' Financial Summary

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10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						4,880.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,673.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,746.75	(3)
Increase/Decrease of Reserve for Inventories							
This Year	1,685.51	Less Last Year	3,020.74	(4a)		-1,335.23	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						-1,335.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,472.61	(5)



Trustees' Financial Summary

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10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	626.63	381.60
2240 County Retirement Distribution	50,359.25	30,239.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,985.88	30,620.88

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	23,478.13	20,511.50
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	830.88	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	830.88	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,436.49	4,788.03
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,289.40	2,448.30
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,119.39	3,110.21
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	938.51	857.22
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,066.22	808.44
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	213.46	148.52
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,036.24	0.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	24.06	60.10
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	44.87



Trustees' Financial Summary

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10 Daniels County

**** Recalculated ****

0200 Flaxville K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	365.73	282.51
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	255.55	125.93
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	1,069.86	700.59
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	2,911.10	2,647.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>46,865.90</u>	<u>36,533.83</u>

Schedule of Changes Worksheet

Beginning Fund Balance					26,760.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,620.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,533.83	(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)					20,847.77	(5)



Trustees' Financial Summary

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**** Recalculated ****

0200 Flaxville K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
206 Class Size Reduction-2002	
5700 Resources Transferred from Other School Districts or Cooperatives	478.75
300 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,857.77
314 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,966.27
316 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	402.00
320 NON-GRANT FUNDS	
1900 Other Revenue from Local Sources	1,026.82
331 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	8,414.00
339 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	934.00
360 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	399.00
377 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	2,958.00
379 IDEA-Presch Sec 619 (Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	62.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,498.61

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

PRC Program Function Object	2003 Value
206 Class Size Reduction-2002	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
5XX Other Purchased Services	258.06
23XX Support Services - General Administration	
5XX Other Purchased Services	220.69
206 Subtotal	478.75



Trustees' Financial Summary

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**** Recalculated ****

0200 Flaxville K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
300 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	1,657.77
	2,857.77
300 Subtotal	2,857.77
314 Title II, Part A, Teacher/Principal Train/Recruit	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	2,897.35
23XX Support Services - General Administration	
5XX Other Purchased Services	68.92
	2,966.27
314 Subtotal	2,966.27
316 Title IV, Part A, Safe & Drug-Free	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	402.00
320 NON-GRANT FUNDS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	0.26
331 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,499.00
2XX Personal Services - Employee Benefits	1,915.00
	8,414.00
331 Subtotal	8,414.00
339 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
4XX Purchased Property Services	175.00
5XX Other Purchased Services	221.57
6XX Supplies and Materials	258.50



Trustees' Financial Summary

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0200 Flaxville K-12 Schools

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	
1XXX Instruction	
23XX Support Services - General Administration	
5XX Other Purchased Services	278.93
	934.00
339 Subtotal	
360 Title II, Part D, Ed Technology	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	346.43
6XX Supplies and Materials	52.57
	399.00
360 Subtotal	
377 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,958.00
379 IDEA-Presch Sec 619 (Coop)	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	62.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 19,472.05



Trustees' Financial Summary

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**** Recalculated ****

0200 Flaxville K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					19,803.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,498.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,472.05	(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)					20,830.51	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
206 Class Size Reduction-2002	478.75	478.75	.00
300 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,857.77	2857.77	.00
314 Title II, Part A, Teacher/Principal Train/Recruit	2,966.27	2966.27	.00
316 Title IV, Part A, Safe & Drug-Free	402.00	402.00	.00
320 NON-GRANT FUNDS	1,026.82	.26	1026.56
331 Title I, Part A, Improving Basic Programs	8,414.00	8414.00	.00
339 Title V, Part A, Innovative Programs	934.00	934.00	.00
360 Title II, Part D, Ed Technology	399.00	399.00	.00
377 IDEA-B (Trans from Coop)	2,958.00	2958.00	.00
379 IDEA-Presch Sec 619 (Coop)	62.00	62.00	.00
Total	20,498.61	19,472.05	1,026.56



Trustees' Financial Summary

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**** Recalculated ****

0200 Flaxville K-12 Schools

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	129.70	2.58
1190 Penalties and Interest on Taxes	14.08	0.09
1510 Interest Earnings	338.98	121.83
3440 State HB20/SB417 Prop Tax Reimb	48.01	0.00
3444 State School Block Grant	591.24	576.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,122.01	700.71

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	310.32	775.26
2XX Personal Services - Employee Benefits	1.40	16.77
6XX Supplies and Materials	5,139.70	768.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,451.42	1,560.71

Schedule of Changes Worksheet

Beginning Fund Balance	8,057.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	700.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,560.71	(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)	7,197.74	(5)



Trustees' Financial Summary

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**** Recalculated ****

0200 Flaxville K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	22.34	12.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>22.34</u>	<u>12.51</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
810 Dues and Fees	0.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>100.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		866.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		100.00	(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)		779.31	(5)



Trustees' Financial Summary

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**** Recalculated ****

0200 Flaxville K-12 Schools

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	307.18	105.89
1910 Rentals	6,965.00	4,375.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>7,272.18</u>	<u>4,480.89</u>

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

PRC Program Function Object	2002 Value	2003 Value
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,765.59	6,946.98
6XX Supplies and Materials	6,227.64	3,703.86
8XX Other Expenditures	372.00	412.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>11,365.23</u>	<u>11,062.84</u>

Schedule of Changes Worksheet

Beginning Fund Balance	8,450.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,480.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,062.84	(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)	1,868.40	(5)



Trustees' Financial Summary

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**** Recalculated ****

0200 Flaxville K-12 Schools

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	40.35	22.60
5300 Operating Transfers from Other Funds	0.00	330.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40.35	352.60

Schedule of Changes Worksheet

Beginning Fund Balance	1,580.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	352.60	(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)	1,932.97	(5)



Trustees' Financial Summary

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**** Recalculated ****

0200 Flaxville K-12 Schools

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	44.45	30.84
3281 State Technology Aid	83.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>127.46</u>	<u>30.84</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	87.50
6XX Supplies and Materials	0.00	159.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>247.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,254.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		30.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		247.00	(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)		2,038.53	(5)



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0200 Flaxville K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	3.23
3282 State Flexibility Fund Allocation	0.00	2,729.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,732.64

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,732.64	(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)	2,732.64	(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	25,689.84	10,490.28
6100	Material Prior Period Revenue Adjustments	250.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		25,939.84	10,490.28

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	30,749.33	10,856.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		30,749.33	10,856.66

Schedule of Changes Worksheet

Beginning Fund Balance				7,935.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,490.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				10,856.66	(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)				7,569.13	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	12,593.37	8,903.45
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,144.44
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	3,144.44

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,048.06
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	4,527.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,891.97
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	2,495.00	0.00	0.00	0.00	
280	1XXX	2XX	1,123.21	0.00	0.00	0.00	
280	1XXX	3XX	550.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	291.90	0.00	0.00	0.00	
280	1XXX	6XX	26.00	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	2,405.86	0.00	0.00	0.00	
Totals			6,891.97	0.00	0.00	0.00	6,891.97



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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.*