



Trustees' Financial Summary

FY2002-03

Submit ID: 0280-5796296

14 Fergus County

**** Recalculated ****

0280 Roy 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 Karen Moseman

Phone #: (406) 464-2725

(Signature)

(Date)

Chair, Board of Trustees Gary Keller

(Signature)

(Date)

County Superintendent Shirley Barrick

(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 #
802	Title I, Part A, Accountability	FEDERAL	1402803103	84.348A
804	Title V, Part A, Innovative Programs	FEDERAL	1402803903	84.298
806	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1402801403	84.367
808	Title II, Part D, Ed Technology	FEDERAL	1402806003	84.318
810	Vo Ed Agriculture	STATE	state	State
812	Vo Ed Carl D Perkins-Basic	FEDERAL	1402808103bg	84.048A
814	Title V, Part A, Innovative Programs	FEDERAL	140280393	84.298

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,635.64	17,163.79	33,179.00	12,102.08
02	Taxes Receivable - Real and Personal (120-149)	12,084.96	720.94	622.51	
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	86,720.60	17,884.73	33,801.51	12,102.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,084.96	720.94	622.51	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,084.96	720.94	622.51	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	74,635.64	17,163.79	33,179.00	12,102.08
52	TOTAL FUND BALANCE/EQUITY	74,635.64	17,163.79	33,179.00	12,102.08
53	TOTAL LIABILITIES AND FUND BALANCE	86,720.60	17,884.73	33,801.51	12,102.08

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14 Fergus County
0280 Roy K-12 Schools

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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)		12,915.31	5,024.00	5,668.27
02	Taxes Receivable - Real and Personal (120-149)				1.00
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		12,915.31	5,024.00	5,669.27
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		12,915.31	5,024.00	5,668.27
52	TOTAL FUND BALANCE/EQUITY		12,915.31	5,024.00	5,668.27
53	TOTAL LIABILITIES AND FUND BALANCE		12,915.31	5,024.00	5,669.27

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0280 Roy K-12 Schools

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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)			3,832.68	
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			3,832.68	
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)			3,832.68	
52	TOTAL FUND BALANCE/EQUITY			3,832.68	
53	TOTAL LIABILITIES AND FUND BALANCE			3,832.68	

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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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**** Recalculated ****

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)	1,135.62	1,334.28		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,135.62	1,334.28		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,135.62	1,334.28		
52	TOTAL FUND BALANCE/EQUITY	1,135.62	1,334.28		
53	TOTAL LIABILITIES AND FUND BALANCE	1,135.62	1,334.28		

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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)	670.48			
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	670.48			
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)	670.48			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	670.48			
53	TOTAL LIABILITIES AND FUND BALANCE	670.48			

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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)			30,668.53	
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			30,668.53	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			30,668.53	
52	TOTAL FUND BALANCE/EQUITY			30,668.53	
53	TOTAL LIABILITIES AND FUND BALANCE			30,668.53	



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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)	20,876.92	3,472.94		
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	20,876.92	3,472.94		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	20,876.92	3,472.94		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	20,876.92	3,472.94		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	20,876.92	3,472.94		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	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)			8,750.00	
11	Buildings and Building Improvements (331 & 332)			1,224,851.28	
12	Machinery and Equipment (341 & 342)			363,139.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				
20	TOTAL ASSETS AND OTHER DEBITS			1,596,740.28	
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)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,596,740.28	
52	TOTAL FUND BALANCE/EQUITY			1,596,740.28	
53	TOTAL LIABILITIES AND FUND BALANCE			1,596,740.28	



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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	131,802.99	135,750.19
1112	District Levy - Personal Property	10,675.12	10,444.78
1114	District Levy - Pers Prop/Mobile Homes	3,804.01	1,760.78
1190	Penalties and Interest on Taxes	1,825.32	1,349.29
1510	Interest Earnings	3,776.91	1,972.28
1900	Other Revenue from Local Sources	0.00	933.03
3110	Direct State Aid	276,777.36	293,583.97
3115	State Spec Ed Allowable Cost Pymt to Districts	8,534.42	9,312.38
3120	State Guaranteed Tax Base Aid	98,622.37	104,890.06
3440	State HB20/SB417 Prop Tax Reimb	7,149.26	6,035.51
3444	State School Block Grant	27,159.04	26,468.59
4800	Federal Revenue in Lieu of Taxes	698.57	689.00
5200	Sale or Compensation for Loss of Assets	39.99	0.00
6100	Material Prior Period Revenue Adjustments	-142.56	0.00

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

570,722.80	593,189.86
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
170	Distance Learning		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	0.00	720.00
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	213,385.62	210,938.07
	2XX Personal Services - Employee Benefits	35,670.20	39,827.92
	3XX Purchased Professional and Technical Services	1,450.11	1,141.36
	4XX Purchased Property Services	1,265.50	256.04
	5XX Other Purchased Services	1,212.47	2,126.35
	6XX Supplies and Materials	19,963.33	12,071.30
	810 Dues and Fees	552.25	420.00
21XX	Support Services - Students		
	5XX Other Purchased Services	2,847.87	2,200.00
	6XX Supplies and Materials	225.29	289.14
222X	Educational Media Services		
	1XX Personal Services - Salaries	9,720.94	11,072.54
	2XX Personal Services - Employee Benefits	83.16	28.00
	6XX Supplies and Materials	1,729.64	1,632.83
23XX	Support Services - General Administration		
	1XX Personal Services - Salaries	63,947.78	68,753.59

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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			
		2XX	Personal Services - Employee Benefits	11,994.23	23,333.12
		3XX	Purchased Professional and Technical Services	4,650.00	7,103.50
		4XX	Purchased Property Services	0.00	1,526.42
		5XX	Other Purchased Services	6,836.34	8,116.73
		6XX	Supplies and Materials	3,353.01	6,353.02
		7XX	Property and Equipment Acquisition	864.40	0.00
		810	Dues and Fees	0.00	3,176.50
		8XX	Other Expenditures	3,128.61	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	18,370.97	25,876.83
		2XX	Personal Services - Employee Benefits	9,889.12	8,256.93
		3XX	Purchased Professional and Technical Services	1,572.50	10,461.80
		4XX	Purchased Property Services	14,922.76	20,633.22
		5XX	Other Purchased Services	358.90	12,884.29
		6XX	Supplies and Materials	8,515.75	8,168.68
		7XX	Property and Equipment Acquisition	7,680.84	7,458.44
		810	Dues and Fees	26.00	85.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	8,977.30
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,509.80	2,595.36
		2XX	Personal Services - Employee Benefits	16.34	5.31
		3XX	Purchased Professional and Technical Services	160.00	73.00
		4XX	Purchased Property Services	633.76	664.30
		6XX	Supplies and Materials	0.00	990.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	0.00	2,591.70
		2XX	Personal Services - Employee Benefits	0.00	74.71
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	2,074.97	0.00
		2XX	Personal Services - Employee Benefits	151.42	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	756.96	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	7,212.70	7,313.28



Trustees' Financial Summary

FY2002-03

Submit ID: 0280-5796296

14 Fergus County
0280 Roy K-12 Schools

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
310	Agriculture				
		1XXX	Instruction		
			1XX Personal Services - Salaries	34,858.16	0.00
			2XX Personal Services - Employee Benefits	2,114.68	0.00
			6XX Supplies and Materials	3,583.82	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	36,458.04
			2XX Personal Services - Employee Benefits	0.00	4,402.91
			6XX Supplies and Materials	0.00	3,224.45
420	Distance Learning				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	3,360.00	0.00
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			6XX Supplies and Materials	275.12	531.98
720	School Sponsored Athletics				
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	5,531.75	2,394.68
			2XX Personal Services - Employee Benefits	417.18	69.10
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	12,653.24	13,350.00
			2XX Personal Services - Employee Benefits	281.58	154.71
			3XX Purchased Professional and Technical Services	600.00	920.31
			6XX Supplies and Materials	557.55	566.45
			7XX Property and Equipment Acquisition	0.00	2,925.00
			810 Dues and Fees	100.00	0.00
910	Food Services				
		31XX	Food Services		
			1XX Personal Services - Salaries	19,054.48	23,255.03
			2XX Personal Services - Employee Benefits	7,102.67	8,917.05
			6XX Supplies and Materials	2,131.56	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>550,355.33</u>	<u>615,366.29</u>



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**14 Fergus County
0280 Roy K-12 Schools**

**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					96,812.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					593,189.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					615,366.29	(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)					74,635.64	(5)

Trustees' Financial Summary

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14 Fergus County 0280 Roy K-12 Schools

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	5,164.03	8,036.43
1112 District Levy - Personal Property	532.50	537.50
1114 District Levy - Pers Prop/Mobile Homes	203.30	64.19
1190 Penalties and Interest on Taxes	136.74	69.73
1510 Interest Earnings	287.95	71.53
1900 Other Revenue from Local Sources	0.00	200.00
2220 County On-Schedule Trans Reimb	18,102.50	18,401.00
3210 State On-Schedule Trans Reimb	18,102.50	18,401.00
3440 State HB20/SB417 Prop Tax Reimb	574.29	618.17
3444 State School Block Grant	2,197.25	2,141.39
4800 Federal Revenue in Lieu of Taxes	50.26	24.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,351.32	48,565.66

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	9,383.30	7,766.69
2XX Personal Services - Employee Benefits	525.21	298.84
25XX Support Services - Business		
1XX Personal Services - Salaries	5,239.61	3,517.26
2XX Personal Services - Employee Benefits	23.99	10.55
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,844.04	1,364.65
2XX Personal Services - Employee Benefits	103.17	45.98
4XX Purchased Property Services	0.00	3,945.39
6XX Supplies and Materials	23.10	540.42
810 Dues and Fees	85.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	14,876.35	12,940.24
2XX Personal Services - Employee Benefits	795.25	3,173.13
4XX Purchased Property Services	2,933.07	2,641.58
5XX Other Purchased Services	708.97	928.75
6XX Supplies and Materials	8,349.36	7,676.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,890.42	44,850.34



Trustees' Financial Summary

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**14 Fergus County
0280 Roy K-12 Schools**

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,448.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,565.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,850.34	(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)						17,163.79	(5)



Trustees' Financial Summary

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14 Fergus County
0280 Roy K-12 Schools

**** Recalculated ****

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	7,202.29	7,022.88
1112	District Levy - Personal Property	418.78	561.99
1114	District Levy - Pers Prop/Mobile Homes	131.85	99.44
1190	Penalties and Interest on Taxes	78.88	62.58
1510	Interest Earnings	2,567.16	645.35
3440	State HB20/SB417 Prop Tax Reimb	440.64	344.18
3444	State School Block Grant	102.67	100.06
4800	Federal Revenue in Lieu of Taxes	7.63	39.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,949.90</u>	<u>8,875.90</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	49,939.00	4,638.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>49,939.00</u>	<u>4,638.91</u>



Trustees' Financial Summary

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**14 Fergus County
0280 Roy K-12 Schools**

**** Recalculated ****

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						28,942.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,875.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,638.91	(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)						33,179.00	(5)

Trustees' Financial Summary

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14 Fergus County
0280 Roy K-12 Schools

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	165.34	189.70
1611 National School Lunch Program	9,320.15	16,375.15
3220 State Food Services Match	189.52	0.00
4550 Federal Child Nutrition	11,346.31	12,441.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,021.32	29,006.05

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	9,038.46	6,127.76
2XX Personal Services - Employee Benefits	375.35	51.16
5XX Other Purchased Services	113.85	128.11
6XX Supplies and Materials	13,472.35	14,226.56
810 Dues and Fees	283.00	145.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,283.01	20,678.59



Trustees' Financial Summary

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**14 Fergus County
0280 Roy K-12 Schools**

**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,774.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,006.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,678.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,102.08	(5)



Trustees' Financial Summary

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**14 Fergus County
0280 Roy K-12 Schools**

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	754.28	302.59
1900	Other Revenue from Local Sources	133.19	0.00
2240	County Retirement Distribution	59,377.11	59,098.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60,264.58</u>	<u>59,400.83</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	31,212.26	29,952.80
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,343.25	1,920.39
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	10,132.96	10,807.81
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	724.01	520.93
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,793.33	3,123.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,055.63	2,289.90
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	346.81	401.40
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	286.72	0.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	0.00	401.07
310	Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,816.73	0.00
391	State Career & Technical Ed Entitlement - Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	5,636.56



Trustees' Financial Summary

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**14 Fergus County
0280 Roy K-12 Schools**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
421	Title I, Part A, Accountability				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,906.32
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	764.38	270.35
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,748.44	1,067.10
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,881.91	3,968.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>60,106.43</u>	<u>62,266.56</u>

Schedule of Changes Worksheet

Beginning Fund Balance					15,781.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,400.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					62,266.56	(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)					12,915.31	(5)



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
802 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	11,362.00
804 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,639.20
806 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,430.80
808 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	490.00
810 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	877.00
812 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,000.00
814 Title V, Part A, Innovative Programs	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,145.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,944.00

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

PRC Program Function Object	2003 Value
802 Title I, Part A, Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	12,549.08
2XX Personal Services - Employee Benefits	25.18
810 Dues and Fees	110.00
802 Subtotal	12,684.26
804 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	25.00
6XX Supplies and Materials	3,596.06
810 Dues and Fees	1,634.00
222X Educational Media Services	
6XX Supplies and Materials	89.20

Trustees' Financial Summary

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0280 Roy K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
804 Subtotal	5,344.26
810 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	871.87
812 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
814 Title V, Part A, Innovative Programs	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	14,145.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 34,045.39

Schedule of Changes Worksheet

Beginning Fund Balance	5,125.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,944.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,045.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,024.00	(5)



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**** Recalculated ****

0280 Roy K-12 Schools

15 - Miscellaneous Programs Fund Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
802 Title I, Part A, Accountability	11,362.00	12684.26	-1322.26
804 Title V, Part A, Innovative Programs	1,639.20	5344.26	-3705.06
806 Title II, Part A, Teacher/Principal Train/Recruit	4,430.80	0.00	4430.80
808 Title II, Part D, Ed Technology	490.00	0.00	490.00
810 Vo Ed Agriculture	877.00	871.87	5.13
812 Vo Ed Carl D Perkins-Basic	1,000.00	1000.00	.00
814 Title V, Part A, Innovative Programs	14,145.00	14145.00	.00
Total	33,944.00	34,045.39	-101.39



Trustees' Financial Summary

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**** Recalculated ****

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	16.22	1.29
1190	Penalties and Interest on Taxes	4.92	0.50
1510	Interest Earnings	273.55	118.75
3444	State School Block Grant	0.61	0.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>295.30</u>	<u>121.13</u>

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

PRC Program Function Object		2002 Value	2003 Value
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	192.00
	2XX Personal Services - Employee Benefits	2.30	0.00
	3XX Purchased Professional and Technical Services	500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>502.30</u>	<u>192.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				5,739.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				121.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				192.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				5,668.27	(5)



Trustees' Financial Summary

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**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	1,380.00	970.00
1510	Interest Earnings	33.59	10.52
3260	State Driver's Education Reimbursement	415.92	975.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,829.51	1,955.62

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	0.00	2,489.24
2XX	Personal Services - Employee Benefits	0.00	3.06
4XX	Purchased Property Services	620.00	370.00
6XX	Supplies and Materials	50.00	300.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		670.00	3,162.96

Schedule of Changes Worksheet

Beginning Fund Balance				1,207.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,955.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,162.96	(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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**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	509.08	115.94
1910 Rentals	12,099.97	14,795.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>12,609.05</u>	<u>14,911.05</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	2,257.50	0.00
4XX Purchased Property Services	11,039.74	12,554.18
6XX Supplies and Materials	6,049.70	3,745.69
7XX Property and Equipment Acquisition	1,056.72	3,981.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>20,403.66</u>	<u>20,281.09</u>

Schedule of Changes Worksheet

Beginning Fund Balance		9,202.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,911.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		20,281.09	(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)		3,832.68	(5)



Trustees' Financial Summary

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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	99.68	24.21
3281	State Technology Aid	128.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>228.39</u>	<u>24.21</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		
	6XX Supplies and Materials	0.00	145.40
26XX	Operation and Maintenance of Plant Services		
	6XX Supplies and Materials	1,350.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,350.30</u>	<u>145.40</u>

Schedule of Changes Worksheet

Beginning Fund Balance		1,256.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		145.40	(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)		1,135.62	(5)



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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	16.08
3282 State Flexibility Fund Allocation	0.00	3,318.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,334.28

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		
7XX Property and Equipment Acquisition	0.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,334.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,000.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	1,334.28	(5)



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**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	30.09	9.75
1900 Other Revenue from Local Sources	0.00	581.52
1920 Contributions/Donations from Private Sources	941.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	971.09	591.27

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		
6XX Supplies and Materials	0.00	975.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	975.87

Schedule of Changes Worksheet

Beginning Fund Balance		1,055.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		591.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		975.87	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		670.48	(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
1XXX Revenues from Student Activities	34,548.44	50,656.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,548.44	50,656.01

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	35,891.67	43,608.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,891.67	43,608.73

Schedule of Changes Worksheet

Beginning Fund Balance	23,621.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,656.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,608.73	(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)	30,668.53	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	8,307.19	11,834.46
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	9,312.38
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	9,312.38

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,103.87
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,409.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	14,307.66
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	2,595.36	0.00	0.00	0.00	
280	1XXX	2XX	5.31	0.00	0.00	0.00	
280	1XXX	3XX	73.00	0.00	0.00	0.00	
280	1XXX	4XX	664.30	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	990.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	2,591.70	0.00	0.00	0.00	
280	21XX	2XX	74.71	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	7,313.28	0.00	0.00	0.00	
Totals			14,307.66	0.00	0.00	0.00	14,307.66



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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.*