



Trustees' Financial Summary

FY2002-03

Submit ID: 0281-3515625

**14 Fergus County
0281 Denton Elem**

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Kelly Bokma

Phone #: (406) 567-2370

(Signature)

(Date)

Chair, Board of Trustees Pamela Linker

(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 #
311	Indirect Cost	LOCAL	NA	LOCAL
312	Elementary Computer Fund	LOCAL	NA	LOCAL
314	Special Education Flowthrough	LOCAL		
316	Special Education - TOPA Training	LOCAL		
322	Title I, Part A, Improving Basic Programs	FEDERAL	1402813103	84.010A
323	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1402811403	84.367
324	Title II, Part D, Ed Technology	FEDERAL	1402816003	84.318
325	Title V, Part A, Innovative Programs	FEDERAL	1402813903	84.298
326	Title III-Techno Literacy	FEDERAL	1402816002FS	84.318

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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)	75,026.25	7,928.91	182,152.52	10,864.21
02	Taxes Receivable - Real and Personal (120-149)	10,886.26	1,157.89	800.67	
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	85,912.51	9,086.80	182,953.19	10,864.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,886.26	1,157.89	800.67	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,886.26	1,157.89	800.67	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	75,026.25	7,928.91	182,152.52	10,864.21
52	TOTAL FUND BALANCE/EQUITY	75,026.25	7,928.91	182,152.52	10,864.21
53	TOTAL LIABILITIES AND FUND BALANCE	85,912.51	9,086.80	182,953.19	10,864.21

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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)		49,725.34	-2,282.64	
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)			2,379.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		49,725.34	96.36	
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)		49,725.34	96.36	
52	TOTAL FUND BALANCE/EQUITY		49,725.34	96.36	
53	TOTAL LIABILITIES AND FUND BALANCE		49,725.34	96.36	

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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)			2,447.18	2,650.76
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			2,447.18	2,650.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)			2,447.18	2,650.76
52	TOTAL FUND BALANCE/EQUITY			2,447.18	2,650.76
53	TOTAL LIABILITIES AND FUND BALANCE			2,447.18	2,650.76



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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)	13,526.31	3,211.10		
02	Taxes Receivable - Real and Personal (120-149)	549.84			
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	14,076.15	3,211.10		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	549.84			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	549.84			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	13,526.31	3,211.10		
52	TOTAL FUND BALANCE/EQUITY	13,526.31	3,211.10		
53	TOTAL LIABILITIES AND FUND BALANCE	14,076.15	3,211.10		

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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)		42,986.73		
02	Taxes Receivable - Real and Personal (120-149)		250.99		
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		43,237.72		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		250.99		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		250.99		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		42,986.73		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		42,986.73		
53	TOTAL LIABILITIES AND FUND BALANCE		43,237.72		

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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)				
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)				
38	Reserve for Endowments (954)				
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		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)	22,078.50	155,550.55		
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	22,078.50	155,550.55		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	22,078.50	155,550.55		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	22,078.50	155,550.55		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	22,078.50	155,550.55		



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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)			294.00	
11	Buildings and Building Improvements (331 & 332)			242,288.00	
12	Machinery and Equipment (341 & 342)			402,828.60	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,650.76
15	Amounts to be Provided (404-406)				6,185.11
20	TOTAL ASSETS AND OTHER DEBITS			645,410.60	8,835.87
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)				8,835.87
35	TOTAL LIABILITIES				8,835.87
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			645,410.60	
52	TOTAL FUND BALANCE/EQUITY			645,410.60	
53	TOTAL LIABILITIES AND FUND BALANCE			645,410.60	8,835.87



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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	215,614.34	206,872.25
1112 District Levy - Personal Property	11,131.80	12,383.34
1113 District Levy - Heavy Motor Vehicles	37.28	36.81
1114 District Levy - Pers Prop/Mobile Homes	1,802.36	582.21
1190 Penalties and Interest on Taxes	1,048.18	1,847.25
1510 Interest Earnings	3,426.11	2,113.31
3110 Direct State Aid	232,462.27	222,049.29
3115 State Spec Ed Allowable Cost Pymt to Districts	17,760.80	17,257.82
3120 State Guaranteed Tax Base Aid	16,147.28	19,672.56
3440 State HB20/SB417 Prop Tax Reimb	11,225.03	9,691.59
3444 State School Block Grant	34,949.31	34,060.81
5300 Operating Transfers from Other Funds	0.00	6.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	545,604.76	526,573.48

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	251,644.66	243,514.33
2XX Personal Services - Employee Benefits	27,512.21	24,608.34
3XX Purchased Professional and Technical Services	604.66	388.00
5XX Other Purchased Services	1,476.50	1,891.97
6XX Supplies and Materials	25,511.73	25,295.61
8XX Other Expenditures	1,528.12	1,527.50
21XX Support Services - Students		
1XX Personal Services - Salaries	4,709.45	3,983.13
2XX Personal Services - Employee Benefits	550.96	12.94
3XX Purchased Professional and Technical Services	0.00	75.00
5XX Other Purchased Services	87.10	65.15
6XX Supplies and Materials	723.60	1,924.63
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.80	0.00
3XX Purchased Professional and Technical Services	125.00	12.50
5XX Other Purchased Services	350.25	443.42
222X Educational Media Services		
1XX Personal Services - Salaries	9,962.48	10,640.92
2XX Personal Services - Employee Benefits	1,073.55	1,234.97
4XX Purchased Property Services	38.38	0.00
5XX Other Purchased Services	25.00	25.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		6XX	Supplies and Materials	1,226.12	2,543.80
		8XX	Other Expenditures	0.00	33.90
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	32,637.27	33,036.85
		2XX	Personal Services - Employee Benefits	1,619.36	2,940.50
		3XX	Purchased Professional and Technical Services	3,576.97	9,839.44
		4XX	Purchased Property Services	1,381.22	1,616.41
		5XX	Other Purchased Services	6,000.22	8,725.68
		6XX	Supplies and Materials	8,558.54	5,280.28
		7XX	Property and Equipment Acquisition	164.50	0.00
		8XX	Other Expenditures	2,668.74	2,205.97
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	17,251.37	2,486.86
		2XX	Personal Services - Employee Benefits	2,242.34	367.81
		5XX	Other Purchased Services	177.60	0.00
		6XX	Supplies and Materials	286.89	0.00
		8XX	Other Expenditures	335.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	13,035.33	9,847.28
		2XX	Personal Services - Employee Benefits	1,099.04	1,110.50
		3XX	Purchased Professional and Technical Services	0.00	150.00
		5XX	Other Purchased Services	960.20	1,050.55
		6XX	Supplies and Materials	1,450.25	839.74
		8XX	Other Expenditures	66.67	25.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,611.29	24,402.98
		2XX	Personal Services - Employee Benefits	4,944.46	5,067.17
		3XX	Purchased Professional and Technical Services	247.44	348.12
		4XX	Purchased Property Services	10,481.82	29,394.43
		5XX	Other Purchased Services	3,588.35	48.00
		6XX	Supplies and Materials	11,776.08	15,559.62
		8XX	Other Expenditures	0.00	20.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,909.57	14,234.56
		2XX	Personal Services - Employee Benefits	3,125.48	673.54
		5XX	Other Purchased Services	99.30	266.16
		6XX	Supplies and Materials	1,371.39	2,008.20
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	6.00	14.60



Trustees' Financial Summary

FY2002-03

Submit ID: 0281-3515625

**14 Fergus County
0281 Denton Elem**

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	221X		Improvement of Instruction Services		
	23XX		Support Services - General Administration		
		1XX	Personal Services - Salaries	655.72	737.04
		2XX	Personal Services - Employee Benefits	114.56	110.30
	25XX		Support Services - Business		
		1XX	Personal Services - Salaries	1,319.70	1,326.00
		2XX	Personal Services - Employee Benefits	180.61	184.29
	62XX		Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	1,892.32	1,775.32
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	180.00	0.00
		2XX	Personal Services - Employee Benefits	1,414.69	0.00
		5XX	Other Purchased Services	103.85	0.00
		6XX	Supplies and Materials	2.56	0.00
	221X		Improvement of Instruction Services		
		5XX	Other Purchased Services	60.20	0.00
310	Agriculture				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	3,160.16	0.00
		2XX	Personal Services - Employee Benefits	12.75	0.00
		5XX	Other Purchased Services	141.83	0.00
		6XX	Supplies and Materials	107.70	0.00
360	Business/Marketing				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	3,671.11	0.00
		2XX	Personal Services - Employee Benefits	484.18	0.00
		5XX	Other Purchased Services	24.32	0.00
		6XX	Supplies and Materials	85.36	0.00
	221X		Improvement of Instruction Services		
		5XX	Other Purchased Services	24.58	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	0.00	7,435.93
		2XX	Personal Services - Employee Benefits	0.00	563.46
		5XX	Other Purchased Services	0.00	30.00
		6XX	Supplies and Materials	0.00	1,153.44



Trustees' Financial Summary

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14 Fergus County
0281 Denton Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	170.00
		5XX	Other Purchased Services	0.00	319.20
421	Title I, Part A, Accountability				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,855.72
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	17.59
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,005.13	460.09
		2XX	Personal Services - Employee Benefits	49.79	23.25
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	988.02	718.22
		2XX	Personal Services - Employee Benefits	3.97	2.19
		3XX	Purchased Professional and Technical Services	0.00	299.42
		5XX	Other Purchased Services	104.00	20.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,046.09	1,124.70
		2XX	Personal Services - Employee Benefits	51.55	24.52
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	6,398.84	6,061.31
		2XX	Personal Services - Employee Benefits	25.84	14.34
		5XX	Other Purchased Services	411.18	681.30
		6XX	Supplies and Materials	0.00	2,269.48
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,124.22	8,872.88
		2XX	Personal Services - Employee Benefits	1,961.52	2,099.05
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	284.94	0.00



Trustees' Financial Summary

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14 Fergus County
0281 Denton Elem

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	538,914.55	528,130.40
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Schedule of Changes Worksheet

Beginning Fund Balance	76,583.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	526,573.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	528,130.40	(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)	75,026.25	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0281-3515625

**14 Fergus County
0281 Denton Elem**

10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	28,240.21	22,366.43
1112 District Levy - Personal Property	1,446.72	1,444.42
1113 District Levy - Heavy Motor Vehicles	4.90	3.95
1114 District Levy - Pers Prop/Mobile Homes	235.52	76.56
1190 Penalties and Interest on Taxes	109.48	203.24
1510 Interest Earnings	298.22	262.78
2220 County On-Schedule Trans Reimb	20,809.80	18,410.88
3210 State On-Schedule Trans Reimb	20,809.81	18,410.89
3440 State HB20/SB417 Prop Tax Reimb	1,619.40	1,220.75
3444 State School Block Grant	2,448.68	2,386.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,022.74	64,786.33

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	6,509.52	6,950.39
2XX Personal Services - Employee Benefits	212.72	557.88
5XX Other Purchased Services	24.00	0.00
6XX Supplies and Materials	658.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	3,609.96	0.00
2XX Personal Services - Employee Benefits	14.53	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	2,639.40	2,682.00
2XX Personal Services - Employee Benefits	361.22	371.53
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	179.63	214.01
6XX Supplies and Materials	44.98	899.28
27XX Student Transportation Services		
1XX Personal Services - Salaries	38,062.03	32,459.89
2XX Personal Services - Employee Benefits	3,133.37	2,975.05
3XX Purchased Professional and Technical Services	592.42	422.95
4XX Purchased Property Services	1,667.19	0.00
5XX Other Purchased Services	3,656.60	7,491.31
6XX Supplies and Materials	8,082.48	9,586.45
7XX Property and Equipment Acquisition	0.00	11,500.00
8XX Other Expenditures	35.00	150.50



Trustees' Financial Summary

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14 Fergus County
0281 Denton Elem

10 - Transportation Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,483.05	76,261.24
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Schedule of Changes Worksheet

Beginning Fund Balance	19,403.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,786.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,261.24	(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)	7,928.91	(5)



Trustees' Financial Summary

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14 Fergus County

0281 Denton Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	14,603.81	15,058.33
1112 District Levy - Personal Property	795.18	876.89
1113 District Levy - Heavy Motor Vehicles	2.51	2.69
1114 District Levy - Pers Prop/Mobile Homes	127.22	39.18
1190 Penalties and Interest on Taxes	83.19	131.66
1510 Interest Earnings	7,136.64	3,883.96
3440 State HB20/SB417 Prop Tax Reimb	735.46	676.63
3444 State School Block Grant	2,464.06	2,401.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,948.07	23,070.76

Schedule of Changes Worksheet

Beginning Fund Balance	159,081.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,070.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	182,152.52	(5)



Trustees' Financial Summary

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14 Fergus County
0281 Denton Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	942.80	319.67
1611	National School Lunch Program	22,592.60	19,574.80
1621	Lunch Sales	2,108.45	1,130.89
1632	Daily Adult Sales	1,956.25	2,453.70
3220	State Food Services Match	356.73	0.00
4550	Federal Child Nutrition	23,145.22	18,129.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>51,102.05</u>	<u>41,608.10</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		
	1XX Personal Services - Salaries	13,867.35	14,294.14
	2XX Personal Services - Employee Benefits	3,814.19	4,085.48
	4XX Purchased Property Services	1,872.15	2,133.54
	5XX Other Purchased Services	503.76	475.54
	6XX Supplies and Materials	33,035.13	26,643.77
	810 Dues and Fees	0.00	144.51
	8XX Other Expenditures	144.72	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>53,237.30</u>	<u>47,776.98</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0281-3515625

14 Fergus County

0281 Denton Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						17,033.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,608.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,776.98	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,864.21	(5)



Trustees' Financial Summary

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**14 Fergus County
0281 Denton Elem**

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,361.73	1,096.11
2240 County Retirement Distribution	62,930.79	67,959.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,292.52	69,055.63

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	36,354.38	34,738.43
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	721.49	608.27
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,536.14	1,499.74
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,790.98	5,941.91
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,572.91	363.13
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,060.46	1,742.46
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,986.75	3,106.40
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,419.37	3,871.54
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,739.22	2,178.80
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	96.06	107.58
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	193.35	193.56
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,117.80	0.00



Trustees' Financial Summary

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**14 Fergus County
0281 Denton Elem**

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	318.94	0.00
310	Agriculture				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	476.22	0.00
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	558.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,131.46
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,181.02
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	46.16
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	151.40	109.66
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	98.81	117.59
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	732.98	586.35
7XX	Extracurricular Athletics and Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	94.08	0.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,985.05	3,163.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>68,004.39</u>	<u>61,687.63</u>



Trustees' Financial Summary

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**14 Fergus County
0281 Denton Elem**

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					42,357.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,055.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,687.63	(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)					49,725.34	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
311 Indirect Cost	
6100 Material Prior Period Revenue Adjustments	27.00
314 Special Education Flowthrough	
5700 Resources Transferred from Other School Districts or Cooperatives	1,308.54
316 Special Education - TOPA Training	
5700 Resources Transferred from Other School Districts or Cooperatives	488.12
322 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	18,989.00
323 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,209.00
324 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	838.00
325 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,541.00
326 Title III-Techno Literacy	
4310 Title II, Part D, Educational Technology	15,231.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,632.58

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

PRC Program Function Object	2003 Value
314 Special Education Flowthrough	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,102.20
2XX Personal Services - Employee Benefits	173.05
6XX Supplies and Materials	33.29
314 Subtotal	1,308.54
316 Special Education - TOPA Training	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	329.08
5XX Other Purchased Services	159.04



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
316 Subtotal	488.12
322 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,989.00
6XX Supplies and Materials	2,000.00
322 Subtotal	18,989.00
323 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	6,984.43
2XX Personal Services - Employee Benefits	1,033.01
810 Dues and Fees	1,154.00
323 Subtotal	9,171.44
324 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	838.00
325 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,541.00
326 Title III-Techno Literacy	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	2,329.16
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	9,496.78
5XX Other Purchased Services	3,124.21
6XX Supplies and Materials	281.77
326 Subtotal	15,231.92



Trustees' Financial Summary

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0281 Denton Elem

15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	47,568.02
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Schedule of Changes Worksheet

Beginning Fund Balance	31.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,632.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,568.02	(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)	96.36	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
311 Indirect Cost	27.00	0.00	27.00
312 Elementary Computer Fund	0.00	0.00	.00
314 Special Education Flowthrough	1,308.54	1308.54	.00
316 Special Education - TOPA Training	488.12	488.12	.00
322 Title I, Part A, Improving Basic Programs	18,989.00	18989.00	.00
323 Title II, Part A, Teacher/Principal Train/Recruit	9,209.00	9171.44	37.56
324 Title II, Part D, Ed Technology	838.00	838.00	.00
325 Title V, Part A, Innovative Programs	1,541.00	1541.00	.00
326 Title III-Techno Literacy	15,231.92	15231.92	.00
Total	47,632.58	47,568.02	64.56



Trustees' Financial Summary

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0281 Denton Elem

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	120.66	56.48
1900 Other Revenue from Local Sources	0.00	345.00
1910 Rentals	825.00	820.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	945.66	1,221.48

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	839.00	918.00
6XX Supplies and Materials	441.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,280.60	918.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,143.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,221.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	918.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,447.18	(5)



Trustees' Financial Summary

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0281 Denton Elem

21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	112.72	59.55
5300	Operating Transfers from Other Funds	284.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		397.66	59.55

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

PRC Program Function Object		2002 Value	2003 Value
999	Undistributed		
	61XX Operating Transfers to Other Funds		
	910 Operating Transfers to Other Funds	0.00	6.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	6.24

Schedule of Changes Worksheet

Beginning Fund Balance				2,597.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				59.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6.24	(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)				2,650.76	(5)



Trustees' Financial Summary

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28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	10,511.82	11,167.96
1112 District Levy - Personal Property	370.51	656.77
1113 District Levy - Heavy Motor Vehicles	1.88	2.02
1114 District Levy - Pers Prop/Mobile Homes	66.67	29.27
1190 Penalties and Interest on Taxes	13.07	62.87
1510 Interest Earnings	464.59	395.87
3281 State Technology Aid	112.03	0.00
3440 State HB20/SB417 Prop Tax Reimb	421.85	397.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,962.42	12,712.36

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	658.00	15,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	658.00	15,600.00



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						16,413.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,712.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,600.00	(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)						13,526.31	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	43.86
3282 State Flexibility Fund Allocation	0.00	3,167.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,211.10

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,211.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,211.10	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	4,623.76	4,782.62
1112 District Levy - Personal Property	249.97	278.55
1113 District Levy - Heavy Motor Vehicles	0.80	0.85
1114 District Levy - Pers Prop/Mobile Homes	40.06	12.44
1190 Penalties and Interest on Taxes	23.99	40.63
1510 Interest Earnings	1,608.84	901.13
3440 State HB20/SB417 Prop Tax Reimb	179.15	168.49
3444 State School Block Grant	762.08	742.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,488.65	6,927.42

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,175.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,175.41	0.00



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						36,059.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,927.42	(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)						42,986.73	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	5,051.34	6,391.33
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	11,731.18
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	11,731.18

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,910.07
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,892.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	18,972.38
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	14,234.56	0.00	0.00	0.00	
280	1XXX	2XX	673.54	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	266.16	0.00	0.00	0.00	
280	1XXX	6XX	2,008.20	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	14.60	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	1,775.32	0.00	0.00	0.00	
Totals			18,972.38	0.00	0.00	0.00	18,972.38



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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.*