



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County

0317 Cayuse Prairie 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** Bonnie Gagnon

Phone #: (406) 756-4561

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

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

**Chair, Board of Trustees** Jason Jordt

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

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

**County Superintendent** Donna Maddux

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

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

## Software

Accounting Package: Black Mountain

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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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
133	Gifted & Talented	STATE	1503171303	State
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503171403	84.367
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503173103	84.010A
393	Title V, Part D, Subpart 3, Character Ed	FEDERAL	1503173903	84.215V
403	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A023040	84.358A
513	Learn & Serve	FEDERAL	1503175103	94.004
603	Title II, Part D, Ed Technology	FEDERAL	1503176003	84.318
620	Title I, Part A, Accountability	FEDERAL	1503173102	84.348A
753	Loca. Spec Ed Funds	LOCAL		
763	Local	LOCAL		
773	IDEA, Part B, Children w/Disabilities	FEDERAL	1596957703ALL	84.027

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	80,058.32	30,990.70		998.84
02	Taxes Receivable - Real and Personal (120-149)	20,769.69	4,587.75		
03	Taxes Receivable - Protested (150-159)		.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	53.40			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>100,881.41</b>	<b>35,578.46</b>		<b>998.84</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3.19			
25	Deferred Revenue (680)	20,769.69	4,587.76		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>20,772.88</b>	<b>4,587.76</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	37,840.00			
48	Fund Balance for Budget (961-970)	42,268.53	30,990.70		998.84
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>80,108.53</b>	<b>30,990.70</b>		<b>998.84</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>100,881.41</b>	<b>35,578.46</b>		<b>998.84</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,573.60	56,297.36	6,851.19	
02	Taxes Receivable - Real and Personal (120-149)	19.94			
03	Taxes Receivable - Protested (150-159)	.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,400.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,593.55</b>	<b>56,297.36</b>	<b>8,251.19</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			55.40	
25	Deferred Revenue (680)	19.95		3,653.78	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>19.95</b>		<b>3,709.18</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,573.60	56,297.36	4,542.01	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,573.60</b>	<b>56,297.36</b>	<b>4,542.01</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,593.55</b>	<b>56,297.36</b>	<b>8,251.19</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,104.17	8,930.51
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>4,104.17</b>	<b>8,930.51</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,104.17	8,930.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>4,104.17</b>	<b>8,930.51</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>4,104.17</b>	<b>8,930.51</b>



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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	160.76	618.70	12,027.18	
02	Taxes Receivable - Real and Personal (120-149)			3,910.91	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>160.76</b>	<b>618.70</b>	<b>15,938.09</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			3,910.91	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>3,910.91</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	160.76	618.70	12,027.18	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>160.76</b>	<b>618.70</b>	<b>12,027.18</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>160.76</b>	<b>618.70</b>	<b>15,938.09</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	134.96		16,834.72	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	134.96		16,834.72	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	134.96		16,834.72	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	134.96		16,834.72	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	134.96		16,834.72	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	929.21	10,051.93		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	929.21	10,051.93		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	929.21	10,051.93		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	929.21	10,051.93		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	929.21	10,051.93		



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

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ASSETS, LIABILITIES, AND FUND BALANCE	AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
10 Land and Land Improvements (311-322)			278,613.80	
11 Buildings and Building Improvements (331 & 332)			1,207,162.37	
12 Machinery and Equipment (341 & 342)			510,758.62	
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				20,957.69
15 Amounts to be Provided (404-406)				78,061.86
20 TOTAL ASSETS AND OTHER DEBITS			1,996,534.79	99,019.55
<b>LIABILITIES</b>				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
23 Warrants Payable (620)				
24 Other Current Liabilities (621-679)				
27 Bonds Payable - Noncurrent (710)				65,000.00
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
30 Contracts and Judgments Payable (740-750)				
31 Compensated Absences Payable (760)				34,019.55
35 TOTAL LIABILITIES				99,019.55
<b>FUND BALANCE/EQUITY</b>				
49 Investments in General Fixed Assets (910-918)			1,996,534.79	
52 TOTAL FUND BALANCE/EQUITY			1,996,534.79	
53 TOTAL LIABILITIES AND FUND BALANCE			1,996,534.79	99,019.55



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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	220,384.01	266,676.36
1112 District Levy - Personal Property	4,198.18	3,678.02
1113 District Levy - Heavy Motor Vehicles	18.67	33.72
1190 Penalties and Interest on Taxes	1,503.32	1,812.14
1310 Individual Tuition	900.00	1,500.00
1510 Interest Earnings	1,644.15	935.30
3110 Direct State Aid	400,043.08	388,806.66
3115 State Spec Ed Allowable Cost Pymt to Districts	37,362.28	38,942.58
3120 State Guaranteed Tax Base Aid	153,860.80	150,600.32
3440 State HB20/SB417 Prop Tax Reimb	287.22	243.86
3444 State School Block Grant	27,640.77	26,938.07
6100 Material Prior Period Revenue Adjustments	0.00	135.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>847,842.48</b>	<b>880,302.17</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	379,581.94	371,413.06
2XX Personal Services - Employee Benefits	23,763.14	26,928.57
4XX Purchased Property Services	70.95	368.00
5XX Other Purchased Services	4,402.83	3,783.31
6XX Supplies and Materials	23,059.51	35,465.34
21XX Support Services - Students		
1XX Personal Services - Salaries	22,265.40	23,074.08
2XX Personal Services - Employee Benefits	1,298.22	1,498.15
3XX Purchased Professional and Technical Services	400.00	235.00
5XX Other Purchased Services	0.00	69.12
6XX Supplies and Materials	27.86	357.85
8XX Other Expenditures	1,087.50	523.50
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	10,002.25	9,952.50
2XX Personal Services - Employee Benefits	534.81	615.82
6XX Supplies and Materials	270.34	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	33,810.52	35,984.78
2XX Personal Services - Employee Benefits	2,623.65	2,854.54
3XX Purchased Professional and Technical Services	0.00	295.00
5XX Other Purchased Services	232.59	249.20



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

## 15 Flathead County 0317 Cayuse Prairie Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		6XX	Supplies and Materials	3,005.66	3,947.42
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	72,965.49	77,471.51
		2XX	Personal Services - Employee Benefits	4,230.85	4,917.68
		3XX	Purchased Professional and Technical Services	9,500.00	7,620.00
		4XX	Purchased Property Services	514.00	313.62
		5XX	Other Purchased Services	11,690.28	12,320.26
		6XX	Supplies and Materials	238.35	1,980.62
		810	Dues and Fees	1,473.00	1,650.00
		8XX	Other Expenditures	2,228.60	1,751.71
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	31,205.13	35,417.04
		2XX	Personal Services - Employee Benefits	2,079.34	2,431.24
		3XX	Purchased Professional and Technical Services	3,450.00	3,850.00
		4XX	Purchased Property Services	0.00	414.95
		6XX	Supplies and Materials	1,217.41	1,867.76
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	33,649.75	36,789.51
		2XX	Personal Services - Employee Benefits	3,489.50	4,093.51
		3XX	Purchased Professional and Technical Services	13,844.86	7,862.32
		4XX	Purchased Property Services	29,043.81	34,976.81
		5XX	Other Purchased Services	6,890.00	7,921.00
		6XX	Supplies and Materials	7,772.54	10,301.86
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,002.25	0.00
		2XX	Personal Services - Employee Benefits	535.20	0.00
		6XX	Supplies and Materials	186.10	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	74,610.30	76,347.95
		2XX	Personal Services - Employee Benefits	5,980.33	7,428.76
		3XX	Purchased Professional and Technical Services	0.00	94.50
		6XX	Supplies and Materials	537.90	213.16
		8XX	Other Expenditures	0.00	345.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,674.73	2,652.44



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County

0317 Cayuse Prairie Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	66.52	0.00
		2XX	Personal Services - Employee Benefits	2,510.85	0.00
		6XX	Supplies and Materials	185.80	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	9,952.50
		2XX	Personal Services - Employee Benefits	0.00	616.11
		6XX	Supplies and Materials	0.00	366.47
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,380.13
		6XX	Supplies and Materials	0.00	216.20
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	2,941.86	2,729.26
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	8,717.31	6,969.50
		2XX	Personal Services - Employee Benefits	59.61	52.19
		6XX	Supplies and Materials	60.89	1,600.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>850,989.73</u>	<u>883,531.17</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County

0317 Cayuse Prairie Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					66,179.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					880,302.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					883,531.17	(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	37,840.00	Less Last Year	20,681.93	(4b)	17,158.07	
					17,158.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					80,108.54	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

## 15 Flathead County 0317 Cayuse Prairie 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	52,269.95	56,754.49
1112 District Levy - Personal Property	1,104.36	875.09
1113 District Levy - Heavy Motor Vehicles	4.38	7.22
1190 Penalties and Interest on Taxes	418.60	440.38
1510 Interest Earnings	669.91	329.36
2220 County On-Schedule Trans Reimb	9,694.93	9,666.97
3210 State On-Schedule Trans Reimb	9,694.95	9,666.97
3440 State HB20/SB417 Prop Tax Reimb	64.11	48.04
3444 State School Block Grant	8,337.56	8,125.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>82,258.75</b>	<b>85,914.12</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	3,067.41	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	2,836.83	0.00
27XX Student Transportation Services		
5XX Other Purchased Services	77,853.66	78,847.10
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	164.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>83,757.90</b>	<b>79,011.10</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

**15 Flathead County**  
**0317 Cayuse Prairie Elem**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						24,087.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						85,914.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,011.10	(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)						30,990.70	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County  
0317 Cayuse Prairie 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	29.41	16.55
1623 Milk Sales	2,958.60	3,935.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,988.01	3,952.47

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	2,985.48	3,638.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,985.48	3,638.38

### Schedule of Changes Worksheet

Beginning Fund Balance	684.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,952.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,638.38	(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)	998.84	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County  
0317 Cayuse Prairie Elem

## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	28.93	9.93
1112 District Levy - Personal Property	3.56	0.19
1190 Penalties and Interest on Taxes	6.56	3.44
1510 Interest Earnings	26.86	18.74
3444 State School Block Grant	338.59	329.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>404.50</b>	<b>362.28</b>

### Schedule of Changes Worksheet

Beginning Fund Balance					1,211.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					362.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,573.60	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County

0317 Cayuse Prairie Elem

## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,140.83	585.94
2240 County Retirement Distribution	112,347.52	112,262.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>113,488.35</b>	<b>112,848.39</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	68,658.20	57,501.11
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,138.88	3,338.69
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,461.54	1,434.09
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,046.52	5,292.56
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,384.08	10,535.13
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	11,826.67	3,060.07
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,767.20	5,799.07
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,497.22	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,638.21	11,952.59
289 Federal Title VI Grant - Regular Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	27.70	0.00
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	353.61	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County  
0317 Cayuse Prairie Elem

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,460.92
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	326.87
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	765.55	500.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>120,565.38</u>	<u>101,201.58</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					44,650.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					112,848.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					101,201.58	(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)					56,297.36	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County

0317 Cayuse Prairie Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>133 Gifted &amp; Talented</b>	
3600 State Gifted & Talented Reimbursement	918.00
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,258.22
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	19,698.00
<b>393 Title V, Part D, Subpart 3, Character Ed</b>	
4350 Title V, Part A, Innovative Programs	1,738.00
<b>403 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,670.00
<b>513 Learn &amp; Serve</b>	
4650 Federal Miscellaneous Grants from OPI	3,986.57
<b>603 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	869.00
<b>620 Title I, Part A, Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	1,062.22
<b>763 Local</b>	
1510 Interest Earnings	115.30
<b>773 IDEA, Part B, Children w/Disabilities</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	5,253.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	56,568.65

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

PRC Program Function Object	2003 Value
<b>133 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	375.00
6XX Supplies and Materials	123.34
23XX Support Services - General Administration	
5XX Other Purchased Services	419.66
<b>133 Subtotal</b>	918.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County

0317 Cayuse Prairie Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	505.99
6XX Supplies and Materials	179.13
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	240.00
2XX Personal Services - Employee Benefits	27.75
5XX Other Purchased Services	2,507.10
6XX Supplies and Materials	1,798.25
	5,258.22
<b>143 Subtotal</b>	
<b>313 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,329.14
2XX Personal Services - Employee Benefits	2,375.96
5XX Other Purchased Services	992.90
	19,698.00
<b>313 Subtotal</b>	
<b>393 Title V, Part D, Subpart 3, Character Ed</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,738.00
<b>403 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,000.00
5XX Other Purchased Services	1,284.56
6XX Supplies and Materials	10,173.73
23XX Support Services - General Administration	
2XX Personal Services - Employee Benefits	424.21
5XX Other Purchased Services	2,787.50
	17,670.00
<b>403 Subtotal</b>	



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

## 15 Flathead County 0317 Cayuse Prairie Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>513 Learn &amp; Serve</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	645.00
3XX Purchased Professional and Technical Services	100.00
6XX Supplies and Materials	3,109.29
27XX Student Transportation Services	
5XX Other Purchased Services	132.28
	3,986.57
<b>513 Subtotal</b>	3,986.57
<b>603 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	869.00
<b>620 Title I, Part A, Accountability</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	911.42
2XX Personal Services - Employee Benefits	150.80
	1,062.22
<b>620 Subtotal</b>	1,062.22
<b>773 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	360.00
2XX Personal Services - Employee Benefits	41.63
5XX Other Purchased Services	444.92
6XX Supplies and Materials	1,111.79
23XX Support Services - General Administration	
5XX Other Purchased Services	300.00
27XX Student Transportation Services	
5XX Other Purchased Services	1,995.00
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	1,000.00
	5,253.34
<b>773 Subtotal</b>	5,253.34



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County

0317 Cayuse Prairie Elem

## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	56,453.35
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### Schedule of Changes Worksheet

Beginning Fund Balance	4,426.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,568.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,453.35	(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)	4,542.01	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
133 Gifted & Talented	918.00	918.00	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	5,258.22	5258.22	.00
313 Title I, Part A, Improving Basic Programs	19,698.00	19698.00	.00
393 Title V, Part D, Subpart 3, Character Ed	1,738.00	1738.00	.00
403 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	17,670.00	17670.00	.00
513 Learn & Serve	3,986.57	3986.57	.00
603 Title II, Part D, Ed Technology	869.00	869.00	.00
620 Title I, Part A, Accountability	1,062.22	1062.22	.00
753 Loca. Spec Ed Funds	0.00	0.00	.00
763 Local	115.30	0.00	115.30
773 IDEA, Part B, Children w/Disabilities	5,253.34	5253.34	.00
<b>Total</b>	<b>56,568.65</b>	<b>56,453.35</b>	<b>115.30</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County

0317 Cayuse Prairie Elem

## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	102.08	54.76
1910 Rentals	348.00	360.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	450.08	414.76

### Schedule of Changes Worksheet

Beginning Fund Balance	3,689.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	414.76	(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)	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)	4,104.17	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County

0317 Cayuse Prairie Elem

## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	255.55	126.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>255.55</u>	<u>126.24</u>

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	399.33
2XX Personal Services - Employee Benefits	0.00	31.27
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>430.60</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	9,234.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	126.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	430.60	(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)	8,930.51	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0317-4897801

15 Flathead County  
0317 Cayuse Prairie Elem

## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	45.07	2.18
3281 State Technology Aid	195.27	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	240.34	2.18

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	2,703.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,703.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	158.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.18	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	160.76	(5)



# Trustees' Financial Summary

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### 29 - Flexibility Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	3.75
3282	State Flexibility Fund Allocation	0.00	4,682.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	4,686.70

#### 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	4,068.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	4,068.00

### Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,686.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,068.00	(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)		618.70	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	41,916.74	49,769.78
1112	District Levy - Personal Property	660.31	693.81
1113	District Levy - Heavy Motor Vehicles	3.59	6.31
1190	Penalties and Interest on Taxes	273.32	348.83
1510	Interest Earnings	786.28	354.65
3120	State Guaranteed Tax Base Aid	12,075.80	12,180.57
3440	State HB20/SB417 Prop Tax Reimb	38.72	42.43
3444	State School Block Grant	5,949.69	5,798.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>61,704.45</u>	<u>69,194.81</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	60,000.00	60,000.00
	850 Interest on Debt	9,375.00	6,375.00
	860 Agent Fees/Issuance Costs	275.00	275.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>69,650.00</u>	<u>66,650.00</u>



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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					9,482.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,194.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,650.00	(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)					12,027.18	(5)



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## 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3.13	1.83
1920 Contributions/Donations from Private Sources	130.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	133.13	1.83

### Schedule of Changes Worksheet

Beginning Fund Balance	133.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.83	(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)	134.96	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1700	Student Extracurricular Activity Receipts	20,376.05	0.00
1900	Other Revenue from Local Sources	0.00	23,844.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		20,376.05	23,844.73

### 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	18,259.33	22,728.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		18,259.33	22,728.68

## Schedule of Changes Worksheet

Beginning Fund Balance		15,718.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		23,844.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		22,728.68	(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)		16,834.72	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	17,996.82	15,185.49
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	125.00	1,125.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,978.60
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	22,978.60

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,658.90
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,088.98
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	86,736.81
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

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

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



# Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	76,347.95	0.00	0.00	0.00	
280	1XXX	2XX	7,428.76	0.00	0.00	0.00	
280	1XXX	3XX	94.50	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	213.16	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,652.44	0.00	0.00	0.00	
<b>Totals</b>			86,736.81	0.00	0.00	0.00	86,736.81



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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.*