



# Trustees' Financial Summary

FY2002-03

Submit ID: 0425-2994792

21 Hill County

0425 Box Elder 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** Alvina Friede

Phone #: (406) 352-4195

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

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

**Chair, Board of Trustees** Ernie Friede

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

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

**County Superintendent** Shirley Isbell

\_\_\_\_\_  
(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 #
100	TITLE I PART A	FEDERAL	21-0425-31-00	84.010A
132	JOHNSON O'MALLEY (JOM)	FEDERAL	CHIPPEWA CREE	15.130
142	INDIAN EDUCATION LEA	FEDERAL	S060A990574	84.060A
200	Title I Capital Exp	FEDERAL	CLOSE	84.216A
201	COMPREHENSIVE SCHOOL REFORM	FEDERAL	21-0425-63-01	84.332A
300	TITLE IV DRUG FREE SCHOOLS	FEDERAL	21-0425-16-00	84.1846
400	SAFE & DRUG FREE SCHOOLS	FEDERAL	21-0425-16-	84.1846
412	SMALL RURAL SCHOOLS	FEDERAL	S3S8A020827	84.358A
430	Title II, Part A	FEDERAL	21-0425-14-03	84.367
431	TITLE II, PART D	STATE	21-0425-60-03	
432	TITLE III, PART A	STATE	21-0425-41-03	
434	21st Century Comm Learning	FEDERAL	21-0425-17-03	84.287
435	Title V, Part A, Innovative Programs	FEDERAL	21-0425-39-03	84.298
493	Native Amer Repair/Renov	FEDERAL	S352B010066	84.352B
570	BEAR PAW COOP SUBGRANT	LOCAL		
620	IN-DIRECT COSTS	LOCAL		
700	GEAR UP	LOCAL	600-004	GOVT
710	GEAR UP - OTHER	STATE	600.004	
899	CHARACTER EDUCATION	STATE	21-0425-61-02	
910	Budget Amendment			

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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)	20,589.05	13,412.87	1,351.04	-51,688.66
02	Taxes Receivable - Real and Personal (120-149)	6,426.10	3,547.11	4,350.32	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	108,227.65			
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>135,242.80</b>	<b>16,959.98</b>	<b>5,701.36</b>	<b>-51,688.66</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)	6,426.10	3,547.11	4,350.32	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>6,426.10</b>	<b>3,547.11</b>	<b>4,350.32</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	128,816.70	13,412.87	1,351.04	-51,688.66
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>128,816.70</b>	<b>13,412.87</b>	<b>1,351.04</b>	<b>-51,688.66</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>135,242.80</b>	<b>16,959.98</b>	<b>5,701.36</b>	<b>-51,688.66</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)	731.33	71,112.78	24,478.75	1,034.29
02	Taxes Receivable - Real and Personal (120-149)				105.73
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			31,709.12	
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>731.33</b>	<b>71,112.78</b>	<b>56,187.87</b>	<b>1,140.02</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)			14,581.12	105.73
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>14,581.12</b>	<b>105.73</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	731.33	71,112.78	41,606.75	1,034.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>731.33</b>	<b>71,112.78</b>	<b>41,606.75</b>	<b>1,034.29</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>731.33</b>	<b>71,112.78</b>	<b>56,187.87</b>	<b>1,140.02</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)			7,460.63	
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>			7,460.63	
<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)			7,460.63	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			7,460.63	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			7,460.63	

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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)			1,490,497.56	
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)			733.23	
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,491,230.79</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,491,230.79	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,491,230.79</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,491,230.79</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)	371.15	5,106.19		
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>371.15</b>	<b>5,106.19</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)	371.15	5,106.19		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>371.15</b>	<b>5,106.19</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>371.15</b>	<b>5,106.19</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)			1,438.66	
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>			1,438.66	
<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)			1,438.66	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,438.66	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,438.66	



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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)				
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 - 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)			3,500.00	
11	Buildings and Building Improvements (331 & 332)			951,794.28	
12	Machinery and Equipment (341 & 342)			621,436.16	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				95,493.65
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,576,730.44</b>	<b>95,493.65</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				33,279.87
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				62,213.78
35	<b>TOTAL LIABILITIES</b>				<b>95,493.65</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,576,730.44	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,576,730.44</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,576,730.44</b>	<b>95,493.65</b>



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## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	42,617.51	50,593.67
1190	Penalties and Interest on Taxes	716.98	187.78
1510	Interest Earnings	664.59	406.79
3110	Direct State Aid	457,922.59	511,805.45
3115	State Spec Ed Allowable Cost Pymt to Districts	26,295.24	27,816.20
3120	State Guaranteed Tax Base Aid	246,994.11	324,916.68
3440	State HB20/SB417 Prop Tax Reimb	2,171.91	2,088.21
3444	State School Block Grant	6,810.44	6,637.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>784,193.37</u>	<u>924,452.08</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	476,852.34	504,650.24
2XX	Personal Services - Employee Benefits	12,127.00	2,500.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	32,158.45	36,995.54
222X	Educational Media Services		
1XX	Personal Services - Salaries	25,253.95	27,750.75
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	59,972.64	74,074.92
2XX	Personal Services - Employee Benefits	0.00	270.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	67,919.04	53,585.12
25XX	Support Services - Business		
1XX	Personal Services - Salaries	20,569.75	33,757.36
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	51,822.24	51,670.02
2XX	Personal Services - Employee Benefits	7,658.00	2,959.00
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	28,366.64	22,199.98
2XX	Personal Services - Employee Benefits	11,486.00	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	4,810.42	6,427.95



# Trustees' Financial Summary

FY2002-03

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21 Hill County

0425 Box Elder 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				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,892.23	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,000.00	0.00
329	State Miscellaneous Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	4,703.48
		2XX	Personal Services - Employee Benefits	0.00	1,000.00
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,217.45	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	1,260.58
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	8,991.75	16,391.65
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	36,788.43	36,063.31
		2XX	Personal Services - Employee Benefits	3,980.99	4,989.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>859,867.32</u>	<u>881,249.24</u>



# Trustees' Financial Summary

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					85,613.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					924,452.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					881,249.24	(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)					128,816.70	(5)



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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	31,842.29	28,008.13
1190	Penalties and Interest on Taxes	332.06	128.05
1510	Interest Earnings	6.98	19.25
2220	County On-Schedule Trans Reimb	20,569.41	21,744.90
3210	State On-Schedule Trans Reimb	20,569.42	21,744.90
3440	State HB20/SB417 Prop Tax Reimb	1,690.59	1,117.65
3444	State School Block Grant	2,853.95	2,781.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>77,864.70</u>	<u>75,544.28</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	56,759.75	46,515.91
2XX	Personal Services - Employee Benefits	2,142.00	2,500.00
3XX	Purchased Professional and Technical Services	0.00	100.00
4XX	Purchased Property Services	7,753.59	3,055.47
5XX	Other Purchased Services	8,161.50	8,330.86
6XX	Supplies and Materials	14,371.16	3,712.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>89,188.00</u>	<u>64,214.66</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,083.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,544.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,214.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,412.87	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	29,589.39	36,073.50
1190	Penalties and Interest on Taxes	218.69	138.53
1510	Interest Earnings	111.23	80.01
3440	State HB20/SB417 Prop Tax Reimb	1,605.74	1,486.22
3444	State School Block Grant	2,045.67	1,993.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>33,570.72</u>	<u>39,771.92</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	65,533.26	38,750.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>65,533.26</u>	<u>38,750.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				329.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				39,771.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				38,750.00	(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)				1,351.04	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1632	Daily Adult Sales	20.35	0.00
4550	Federal Child Nutrition	110,910.12	116,876.48
4555	School Foods Summer Program - 10.559	2,951.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>113,881.47</u>	<u>116,876.48</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	16,478.14	11,268.52
	4XX Purchased Property Services	0.00	354.60
	5XX Other Purchased Services	0.00	989.02
	6XX Supplies and Materials	93,724.04	161,635.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>110,202.18</u>	<u>174,247.88</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				5,682.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				116,876.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				174,247.88	(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)				-51,688.66	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	20.53	10.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>20.53</u>	<u>10.14</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		721.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		731.33	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,623.50	639.38
2240 County Retirement Distribution	131,319.14	216,872.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>132,942.64</b>	<b>217,511.88</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	76,972.42	129,507.52
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,038.68	5,725.40
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,914.27	4,301.66
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,433.89	11,302.26
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,847.45	8,015.90
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,609.74	5,006.39
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,946.12	9,889.57
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,403.55	6,880.12
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,822.65	6,179.65
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	713.41	953.24
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,298.97	0.00
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX Instruction		
2XX Personal Services - Employee Benefits	458.04	0.00



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
329	State Miscellaneous Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,061.84
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,118.65	0.00
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	219.70	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	19.38	406.04
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,286.68	2,451.32
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	7,666.68	6,861.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>155,770.28</u>	<u>202,542.20</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					56,143.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					217,511.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					202,542.20	(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)					71,112.78	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>100 TITLE I PART A</b>	
4200 Title I, Part A, Improving Basic Programs	117,456.00
<b>132 JOHNSON O'MALLEY (JOM)</b>	
4310 Title II, Part D, Educational Technology	14,813.16
<b>142 INDIAN EDUCATION LEA</b>	
4360 Title V, Part D, Subpart 3, Character Education	62,295.00
<b>200 Title I Capital Exp</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,000.00
<b>201 COMPREHENSIVE SCHOOL REFORM DEMONSTRATIO</b>	
4290 Title I, Part G, Advanced Placement	51,907.00
<b>400 SAFE &amp; DRUG FREE SCHOOLS</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,532.00
<b>412 SMALL RURAL SCHOOLS</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,376.64
<b>430 Title II, Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	20,203.00
<b>431 TITLE II, PART D</b>	
4310 Title II, Part D, Educational Technology	1,991.00
<b>432 TITLE III, PART A</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	20,072.00
<b>434 21st Century Comm Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	97,248.98
<b>435 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,885.00
<b>493 Native Amer Repair/Renov</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	206,966.00
<b>570 BEAR PAW COOP SUBGRANT</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	6,490.00
<b>620 IN-DIRECT COSTS</b>	
1900 Other Revenue from Local Sources	31,709.12
<b>700 GEAR UP</b>	
4700 Federal Miscellaneous Grants from other State Agencies	28,225.00
<b>710 GEAR UP - OTHER</b>	
4710 GEAR UP	7,641.00
<b>899 CHARACTER EDUCATION</b>	
4360 Title V, Part D, Subpart 3, Character Education	47,000.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	744,810.90
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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

PRC Program Function Object	2003 Value
<b>100 TITLE I PART A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	104,825.14
2XX Personal Services - Employee Benefits	1,961.55
5XX Other Purchased Services	356.40
6XX Supplies and Materials	10,312.91
	117,456.00
<b>100 Subtotal</b>	<b>117,456.00</b>
<b>132 JOHNSON O'MALLEY (JOM)</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	9,412.28
2XX Personal Services - Employee Benefits	1,395.88
5XX Other Purchased Services	3,880.00
6XX Supplies and Materials	125.00
	14,813.16
<b>132 Subtotal</b>	<b>14,813.16</b>
<b>142 INDIAN EDUCATION LEA</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	55,666.25
2XX Personal Services - Employee Benefits	6,628.75
	62,295.00
<b>142 Subtotal</b>	<b>62,295.00</b>
<b>200 Title I Capital Exp</b>	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	9,466.56
2XX Personal Services - Employee Benefits	533.44
	10,000.00
<b>200 Subtotal</b>	<b>10,000.00</b>



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>201 COMPREHENSIVE SCHOOL REFORM DEMONSTRATIO</b>	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
1XX Personal Services - Salaries	32,504.70
2XX Personal Services - Employee Benefits	4,929.47
3XX Purchased Professional and Technical Services	120.44
5XX Other Purchased Services	9,992.04
6XX Supplies and Materials	4,360.35
	51,907.00
<b>201 Subtotal</b>	<b>51,907.00</b>
<b>400 SAFE &amp; DRUG FREE SCHOOLS</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,445.65
5XX Other Purchased Services	90.70
6XX Supplies and Materials	2,995.65
	4,532.00
<b>400 Subtotal</b>	<b>4,532.00</b>
<b>412 SMALL RURAL SCHOOLS</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	11,649.08
2XX Personal Services - Employee Benefits	1,727.56
	13,376.64
<b>412 Subtotal</b>	<b>13,376.64</b>
<b>430 Title II, Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	19,413.78
5XX Other Purchased Services	789.22
	20,203.00
<b>430 Subtotal</b>	<b>20,203.00</b>
<b>431 TITLE II, PART D</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	300.00
6XX Supplies and Materials	1,691.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
431 Title II, Part D, Educational Technology 1XXX Instruction	
<b>431 Subtotal</b>	1,991.00
<b>432 TITLE III, PART A</b>	
432 Title III, Part A, English Language Acquisition & Languag 1XXX Instruction	
1XX Personal Services - Salaries	1,987.00
2XX Personal Services - Employee Benefits	305.39
3XX Purchased Professional and Technical Services	11,907.00
6XX Supplies and Materials	3,500.61
<b>432 Subtotal</b>	17,700.00
<b>434 21st Century Comm Learning</b>	
434 Title IV, Part B, 21st Century Community Learning Center 1XXX Instruction	
1XX Personal Services - Salaries	33,252.98
2XX Personal Services - Employee Benefits	7,776.62
3XX Purchased Professional and Technical Services	7,142.69
4XX Purchased Property Services	8,691.08
5XX Other Purchased Services	12,803.79
6XX Supplies and Materials	25,050.82
8XX Other Expenditures	2,531.00
<b>434 Subtotal</b>	97,248.98
<b>435 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs 1XXX Instruction	
6XX Supplies and Materials	2,885.00
<b>493 Native Amer Repair/Renov</b>	
470 Federal Miscellaneous Grants from other State Agencies 4XXX Facilities Acquisition and Construction Services 7XX Property and Equipment Acquisition	206,966.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>570 BEAR PAW COOP SUBGRANT</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	6,490.00
<b>620 IN-DIRECT COSTS</b>	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	19,500.00
<b>700 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	16,831.75
2XX Personal Services - Employee Benefits	2,526.94
3XX Purchased Professional and Technical Services	1,477.50
5XX Other Purchased Services	1,410.82
6XX Supplies and Materials	5,977.99
<b>700 Subtotal</b>	28,225.00
<b>710 GEAR UP - OTHER</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	4,156.80
2XX Personal Services - Employee Benefits	418.47
6XX Supplies and Materials	3,065.73
<b>710 Subtotal</b>	7,641.00
<b>899 CHARACTER EDUCATION</b>	
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
1XX Personal Services - Salaries	7,000.00
2XX Personal Services - Employee Benefits	155.00
3XX Purchased Professional and Technical Services	13,377.53
5XX Other Purchased Services	2,148.22
6XX Supplies and Materials	24,319.25
<b>899 Subtotal</b>	47,000.00



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## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	730,229.78
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### Schedule of Changes Worksheet

Beginning Fund Balance	27,025.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	744,810.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	730,229.78	(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)	41,606.75	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 TITLE I PART A	117,456.00	117456.00	.00
132 JOHNSON O'MALLEY (JOM)	14,813.16	14813.16	.00
142 INDIAN EDUCATION LEA	62,295.00	62295.00	.00
200 Title I Capital Exp	10,000.00	10000.00	.00
201 COMPREHENSIVE SCHOOL REFORM DEMONSTRATIO	51,907.00	51907.00	.00
300 TITLE IV DRUG FREE SCHOOLS	0.00	0.00	.00
400 SAFE & DRUG FREE SCHOOLS	4,532.00	4532.00	.00
412 SMALL RURAL SCHOOLS	13,376.64	13376.64	.00
430 Title II, Part A	20,203.00	20203.00	.00
431 TITLE II, PART D	1,991.00	1991.00	.00
432 TITLE III, PART A	20,072.00	17700.00	2372.00
434 21st Century Comm Learning	97,248.98	97248.98	.00
435 Title V, Part A, Innovative Programs	2,885.00	2885.00	.00
493 Native Amer Repair/Renov	206,966.00	206966.00	.00
570 BEAR PAW COOP SUBGRANT	6,490.00	6490.00	.00
620 IN-DIRECT COSTS	31,709.12	19500.00	12209.12
700 GEAR UP	28,225.00	28225.00	.00
710 GEAR UP - OTHER	7,641.00	7641.00	.00
899 CHARACTER EDUCATION	47,000.00	47000.00	.00
910 Budget Amendment	0.00	0.00	.00
<b>Total</b>	<b>744,810.90</b>	<b>730,229.78</b>	<b>14,581.12</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	867.16	834.57
1190 Penalties and Interest on Taxes	13.87	3.55
1510 Interest Earnings	0.12	2.90
3440 State HB20/SB417 Prop Tax Reimb	45.16	33.71
3444 State School Block Grant	82.64	80.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,008.95	955.27

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

PRC Program Function Object	2002 Value	2003 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	964.42	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	964.42	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	79.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	955.27	(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)	1,034.29	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	85.49	78.87
1915 Dormitory Charges	2,400.00	2,250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,485.49	2,328.87

### Schedule of Changes Worksheet

Beginning Fund Balance	5,131.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,328.87	(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)	7,460.63	(5)



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## 26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	56,634.62	26,623.08
1900	Other Revenue from Local Sources	4,000.00	3,437.68
4820	Federal Impact Aid - Title VIII	944,979.77	939,145.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,005,614.39</b>	<b>969,206.54</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	114,711.28	232,822.23
2XX	Personal Services - Employee Benefits	169,965.73	255,058.68
3XX	Purchased Professional and Technical Services	17,539.58	25,206.95
4XX	Purchased Property Services	2,258.27	2,966.32
5XX	Other Purchased Services	6,965.10	12,043.96
6XX	Supplies and Materials	136,861.36	220,700.99
7XX	Property and Equipment Acquisition	5,995.00	10,903.50
810	Dues and Fees	5,471.20	12,998.87
21XX	Support Services - Students		
5XX	Other Purchased Services	324.37	1,598.61
6XX	Supplies and Materials	268.56	1,712.20
222X	Educational Media Services		
5XX	Other Purchased Services	206.35	0.00
6XX	Supplies and Materials	9,746.08	7,488.37
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	17,722.18	13,103.18
4XX	Purchased Property Services	115.65	0.00
5XX	Other Purchased Services	28,186.41	30,389.33
6XX	Supplies and Materials	2,115.42	1,902.50
810	Dues and Fees	4,500.00	5,930.83
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	2,684.07	0.00
2XX	Personal Services - Employee Benefits	405.51	0.00
3XX	Purchased Professional and Technical Services	7,860.37	7,876.08
4XX	Purchased Property Services	358.56	1,000.00
5XX	Other Purchased Services	16,780.58	7,674.97
6XX	Supplies and Materials	2,002.73	7,211.45
7XX	Property and Equipment Acquisition	8,787.00	0.00
810	Dues and Fees	6,006.07	1,646.57



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## 26 - Impact Aid 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				
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	6,368.23	27,852.21
		4XX	Purchased Property Services	115.00	0.00
		5XX	Other Purchased Services	7,399.78	11,621.00
		6XX	Supplies and Materials	3,558.25	3,452.95
		7XX	Property and Equipment Acquisition	8,049.25	0.00
		810	Dues and Fees	125.00	37.42
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	4,771.64	35,931.72
		2XX	Personal Services - Employee Benefits	473.06	3,603.36
		3XX	Purchased Professional and Technical Services	35,921.97	14,071.50
		4XX	Purchased Property Services	69,498.82	158,012.25
		5XX	Other Purchased Services	21,827.96	15,126.55
		6XX	Supplies and Materials	70,500.28	39,378.13
		7XX	Property and Equipment Acquisition	31,291.41	18,502.00
		810	Dues and Fees	2,088.47	1,560.20
		8XX	Other Expenditures	2,099.73	895.83
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	720.00	0.00
		2XX	Personal Services - Employee Benefits	106.78	0.00
		3XX	Purchased Professional and Technical Services	1,346.20	0.00
		4XX	Purchased Property Services	749.15	1,343.98
		5XX	Other Purchased Services	1,095.69	2,363.77
		6XX	Supplies and Materials	7,805.87	14,085.98
		7XX	Property and Equipment Acquisition	70,917.56	73,000.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	8,484.50	0.00
		4XX	Purchased Property Services	43,621.57	0.00
		6XX	Supplies and Materials	1,064.77	8,437.85
		7XX	Property and Equipment Acquisition	122,085.12	0.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	11,093.60	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	21,667.02
		2XX	Personal Services - Employee Benefits	0.00	533.99
		4XX	Purchased Property Services	2,758.00	0.00
		5XX	Other Purchased Services	3,939.00	609.00
		6XX	Supplies and Materials	8,792.90	17,341.48



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## 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX		Instruction		
		6XX	Supplies and Materials	0.00	6,142.75
3XX	Undistributed Vocational Education Programs				
	1XXX		Instruction		
		6XX	Supplies and Materials	7,295.65	0.00
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX		Instruction		
		6XX	Supplies and Materials	0.00	309.16
410	Summer School				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	7,200.00	0.00
		2XX	Personal Services - Employee Benefits	1,116.00	0.00
710	School Sponsored Extracurricular Activities				
	27XX		Student Transportation Services		
		6XX	Supplies and Materials	500.00	0.00
	34XX		Extracurricular - Activities		
		5XX	Other Purchased Services	4,167.47	4,707.80
		6XX	Supplies and Materials	8,743.40	8,725.23
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	0.00	41.25
		3XX	Purchased Professional and Technical Services	5,205.07	6,777.50
		4XX	Purchased Property Services	370.00	7,207.50
		5XX	Other Purchased Services	3,377.47	2,510.45
		6XX	Supplies and Materials	7,819.49	5,466.53
		810	Dues and Fees	675.00	1,565.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	1,057.04	4,796.70
		2XX	Personal Services - Employee Benefits	156.75	711.37
		4XX	Purchased Property Services	2,759.12	4,589.17
		5XX	Other Purchased Services	2,318.57	773.52
		6XX	Supplies and Materials	56,968.52	23,998.21
		7XX	Property and Equipment Acquisition	0.00	7,428.50
		810	Dues and Fees	0.00	2,043.00



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## 26 - Impact Aid Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,226,236.54	1,417,457.42
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### Schedule of Changes Worksheet

Beginning Fund Balance	1,939,481.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	969,206.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,417,457.42	(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)	1,491,230.79	(5)



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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
3281 State Technology Aid	217.68	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	217.68	0.00

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

PRC Program Function Object	2002 Value	2003 Value
298 Miscellaneous OPI and Non-OPI State Grants/Loans 1XXX Instruction 6XX Supplies and Materials	1,901.02	0.00
465 Federal Miscellaneous Grants from OPI 1XXX Instruction 6XX Supplies and Materials	0.00	60.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,901.02	60.35

### Schedule of Changes Worksheet

Beginning Fund Balance	431.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60.35	(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)	371.15	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	5,106.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	5,106.19

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,106.19	(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)	5,106.19	(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	718.12	344.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	718.12	344.43

### 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	964.67	394.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	964.67	394.80

## Schedule of Changes Worksheet

Beginning Fund Balance	1,489.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	344.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	394.80	(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)	1,438.66	(5)



# Trustees' Financial Summary

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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	0.00	37,378.42
XX	XXX 4XXX	710 Land	3,500.00	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	88,939.12	0.00
XX	XXX 4XXX	73X Major Equipment-New	29,646.00	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	27,816.20
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	27,816.20

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,271.30
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,055.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	62,351.47
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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	22,199.98	0.00	0.00	21,667.02	
280	1XXX	2XX	0.00	0.00	0.00	533.99	
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	0.00	0.00	0.00	609.00	
280	1XXX	6XX	0.00	0.00	0.00	17,341.48	
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	0.00	0.00	0.00	0.00	
<b>Totals</b>			22,199.98	0.00	0.00	40,151.49	62,351.47



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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.*