



# Trustees' Financial Summary

FY2002-03

Submit ID: 0475-7748843

24 Lake County  
0475 Arlee H S

### 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** Anne Stewart

Phone #: (406) 726-3216

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

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

**Chair, Board of Trustees** Gregg Willoughby

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

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

**County Superintendent** Joyce Decker Wegner

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

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

## Software

Accounting Package: United Software Technology

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 #
123	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A020844	84.358
189	Vo Ed Carl D Perkins-Basic	FEDERAL	C.PERKINS/SHOP	84.048A
190	Vo Ed State All Prgms	STATE	VOCATIONAL	State
783	IDEA State Program Improvement	FEDERAL	30774.46	84.323A
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)	75,854.19	6,901.08	18,334.19	
02	Taxes Receivable - Real and Personal (120-149)	5,341.62	608.27	1,324.27	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,151.51		
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>81,195.81</b>	<b>8,660.86</b>	<b>19,658.46</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)	5,341.62	608.27	1,324.27	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>5,341.62</b>	<b>608.27</b>	<b>1,324.27</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,359.55		1,600.50	
48	Fund Balance for Budget (961-970)	74,494.64	8,052.59	16,733.69	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>75,854.19</b>	<b>8,052.59</b>	<b>18,334.19</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>81,195.81</b>	<b>8,660.86</b>	<b>19,658.46</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)		26,245.88	-10,220.45	2,961.24
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)		20,982.08	10,344.74	
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>		47,227.96	124.29	2,961.24
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			124.29	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			124.29	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		47,227.96		2,961.24
52	<b>TOTAL FUND BALANCE/EQUITY</b>		47,227.96		2,961.24
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		47,227.96	124.29	2,961.24

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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)	4,817.82			1,364.82
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)	1,040.00			
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>5,857.82</b>			<b>1,364.82</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)	5,857.82			1,364.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>5,857.82</b>			<b>1,364.82</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>5,857.82</b>			<b>1,364.82</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)			119,990.66	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			11,912.25	
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>131,902.91</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)			7,599.44	
48	Fund Balance for Budget (961-970)			124,303.47	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>131,902.91</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>131,902.91</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)		1,743.88		
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>		1,743.88		
<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)		1,743.88		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,743.88		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,743.88		

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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)		56,759.95		
02	Taxes Receivable - Real and Personal (120-149)		1,221.43		
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>		57,981.38		
<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)		1,221.43		
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>		1,221.43		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		3,750.00		
48	Fund Balance for Budget (961-970)		53,009.95		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		56,759.95		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		57,981.38		

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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)			49,892.08	
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>			49,892.08	
<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)			49,892.08	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			49,892.08	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			49,892.08	

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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)	134,757.49	132,217.21		
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>134,757.49</b>	<b>132,217.21</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	134,757.49	132,217.21		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>134,757.49</b>	<b>132,217.21</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>134,757.49</b>	<b>132,217.21</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)			4,793.66	
11	Buildings and Building Improvements (331 & 332)			1,190,051.46	
12	Machinery and Equipment (341 & 342)			357,175.96	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,364.82
15	Amounts to be Provided (404-406)				24,433.98
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,552,021.08</b>	<b>25,798.80</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)				25,798.80
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				<b>25,798.80</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,552,021.08	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,552,021.08</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,552,021.08</b>	<b>25,798.80</b>



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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	65,589.06	69,390.04
1112 District Levy - Personal Property	1,185.51	687.45
1113 District Levy - Heavy Motor Vehicles	1,801.05	2,857.08
1114 District Levy - Pers Prop/Mobile Homes	2,671.13	2,010.10
1190 Penalties and Interest on Taxes	1,435.46	625.80
1510 Interest Earnings	3,992.21	3,144.66
1900 Other Revenue from Local Sources	759.21	1,267.75
3110 Direct State Aid	406,854.26	426,016.70
3115 State Spec Ed Allowable Cost Pymt to Districts	22,408.89	25,647.99
3120 State Guaranteed Tax Base Aid	236,515.20	246,581.62
3440 State HB20/SB417 Prop Tax Reimb	1,421.02	223.07
3444 State School Block Grant	20,100.12	19,589.12
6100 Material Prior Period Revenue Adjustments	152.67	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>764,885.79</b>	<b>798,041.38</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	230,722.67	211,415.51
2XX Personal Services - Employee Benefits	25,395.02	23,533.12
3XX Purchased Professional and Technical Services	500.00	200.00
4XX Purchased Property Services	497.58	57.00
5XX Other Purchased Services	1,000.00	5,121.62
6XX Supplies and Materials	9,371.55	20,689.42
810 Dues and Fees	430.99	402.80
21XX Support Services - Students		
1XX Personal Services - Salaries	44,610.77	43,302.00
2XX Personal Services - Employee Benefits	3,929.85	4,021.59
5XX Other Purchased Services	558.61	0.00
6XX Supplies and Materials	1,193.00	3,201.40
810 Dues and Fees	200.00	250.00
222X Educational Media Services		
1XX Personal Services - Salaries	27,124.44	26,373.24
2XX Personal Services - Employee Benefits	3,863.95	2,682.94
4XX Purchased Property Services	63.75	78.86
6XX Supplies and Materials	7,225.53	2,065.33
23XX Support Services - General Administration		
1XX Personal Services - Salaries	22,389.86	20,908.81



# Trustees' Financial Summary

FY2002-03

Submit ID: 0475-7748843

24 Lake County  
0475 Arlee H S

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	2,960.06	1,293.50
		3XX	Purchased Professional and Technical Services	1,000.00	3,310.20
		5XX	Other Purchased Services	147.47	435.91
		6XX	Supplies and Materials	571.84	482.79
		810	Dues and Fees	1,020.00	657.60
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	65,971.87	52,257.94
		2XX	Personal Services - Employee Benefits	4,006.38	5,980.34
		5XX	Other Purchased Services	658.95	232.96
		6XX	Supplies and Materials	1,678.11	1,117.79
		810	Dues and Fees	430.00	560.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	30,411.52	17,027.51
		2XX	Personal Services - Employee Benefits	3,903.82	2,137.39
		5XX	Other Purchased Services	9,228.90	8,590.02
		6XX	Supplies and Materials	925.94	1,134.99
		810	Dues and Fees	330.00	402.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	32,979.88	46,310.29
		2XX	Personal Services - Employee Benefits	5,797.65	6,828.94
		3XX	Purchased Professional and Technical Services	0.00	20,169.88
		4XX	Purchased Property Services	19,937.18	21,290.42
		5XX	Other Purchased Services	0.00	225.57
		6XX	Supplies and Materials	12,485.50	9,752.62
		810	Dues and Fees	100.00	56.00
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	0.00	379.64
		6XX	Supplies and Materials	0.00	902.98
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,126.12	42,745.39
		2XX	Personal Services - Employee Benefits	3,863.95	7,864.17
		3XX	Purchased Professional and Technical Services	0.00	2,981.04
		5XX	Other Purchased Services	7.09	69.70
		6XX	Supplies and Materials	1,831.62	1,591.60
		810	Dues and Fees	155.00	590.00
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	44,682.76	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0475-7748843

24 Lake County  
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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
310	Agriculture				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	7,861.51	0.00
			4XX Purchased Property Services	415.99	0.00
			5XX Other Purchased Services	100.00	0.00
			6XX Supplies and Materials	13,898.28	0.00
			7XX Property and Equipment Acquisition	560.09	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	42,929.69
			2XX Personal Services - Employee Benefits	0.00	5,160.79
			4XX Purchased Property Services	0.00	868.83
			5XX Other Purchased Services	0.00	132.97
			6XX Supplies and Materials	0.00	12,950.94
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	8,963.44	10,093.44
			2XX Personal Services - Employee Benefits	127.57	236.66
			5XX Other Purchased Services	2,029.54	2,941.19
			6XX Supplies and Materials	1,007.08	2,460.41
			810 Dues and Fees	556.00	560.50
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	53,233.80	57,650.18
			2XX Personal Services - Employee Benefits	529.78	810.91
			4XX Purchased Property Services	0.00	381.53
			5XX Other Purchased Services	3,523.33	10,936.37
			6XX Supplies and Materials	9,953.79	7,262.44
			7XX Property and Equipment Acquisition	0.00	8,346.00
			810 Dues and Fees	5,740.00	2,755.00
910	Food Services				
		31XX	Food Services		
			5XX Other Purchased Services	0.00	467.36
<b>910</b>	<b>Budget Amendment</b>				
		1XX	Regular Education Programs - Elementary/Secondary		
			27XX Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	10,000.00



# Trustees' Financial Summary

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## 01 - General Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	759,789.38	798,628.03
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### Schedule of Changes Worksheet

Beginning Fund Balance	77,753.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	798,041.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	798,628.03	(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            1,359.55    Less Last Year            2,672.70                            (4b)	-1,313.15	
	-1,313.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	75,854.19	(5)



# Trustees' Financial Summary

FY2002-03

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	16,778.25	11,860.80
1112	District Levy - Personal Property	141.03	188.39
1113	District Levy - Heavy Motor Vehicles	548.73	408.03
1114	District Levy - Pers Prop/Mobile Homes	386.56	571.56
1190	Penalties and Interest on Taxes	157.79	113.95
1510	Interest Earnings	412.84	458.03
2220	County On-Schedule Trans Reimb	12,007.96	11,209.61
3210	State On-Schedule Trans Reimb	12,007.94	11,209.61
3440	State HB20/SB417 Prop Tax Reimb	124.83	58.11
3444	State School Block Grant	1,484.45	1,446.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>44,050.38</u>	<u>37,524.80</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	14,847.67	14,352.39
2XX	Personal Services - Employee Benefits	5,960.62	2,172.64
4XX	Purchased Property Services	11,603.46	15,866.97
5XX	Other Purchased Services	2,600.00	2,250.00
6XX	Supplies and Materials	3,587.15	9,337.50
810	Dues and Fees	36.00	20.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>38,634.90</u>	<u>44,000.00</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0475-7748843

24 Lake County

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					14,527.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,524.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,000.00	(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)					8,052.59	(5)



# Trustees' Financial Summary

FY2002-03

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	19,136.52	25,519.64
1112 District Levy - Personal Property	233.17	219.42
1113 District Levy - Heavy Motor Vehicles	597.99	1,082.17
1114 District Levy - Pers Prop/Mobile Homes	570.37	634.27
1190 Penalties and Interest on Taxes	198.97	161.32
1510 Interest Earnings	0.00	331.78
3440 State HB20/SB417 Prop Tax Reimb	231.94	77.48
3444 State School Block Grant	2,991.16	2,915.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>23,960.12</b>	<b>30,941.20</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		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	20,000.00	20,288.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>20,000.00</b>	<b>20,288.50</b>



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					6,080.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,941.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,288.50	(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	1,600.50	Less Last Year	0.00	(4b)	1,600.50	
					1,600.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,334.19	(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	1,128.90	799.80
2240 County Retirement Distribution	103,575.49	117,798.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>104,704.39</b>	<b>118,598.24</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	33,352.82	32,620.84
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,042.19	7,931.91
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,141.81	4,010.40
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,809.80	6,095.97
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,837.61	10,295.50
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,198.66	4,599.81
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,839.50	8,216.67
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,993.03	1,850.46
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,248.48	7,577.38
310 Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,556.05	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	12,744.60
422 Title I, Part A, Improvement Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,185.53



# Trustees' Financial Summary

FY2002-03

Submit ID: 0475-7748843

24 Lake County  
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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
422 Title I, Part A, Improvement Grants		
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	91.74	0.00
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	91.57
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,327.54	1,530.68
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	7,162.68	7,946.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>100,601.91</b>	<b>107,697.63</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	36,327.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,598.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	107,697.63	(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)	47,227.96	(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>123 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	14,985.38
<b>189 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,813.00
<b>190 Vo Ed State All Prgms</b>	
3900 State Career & Technical Ed Entitlement	3,766.00
<b>783 IDEA State Program Improvement</b>	
4580 IDEA, Part D, State Program Improvement	30,774.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	57,338.84

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

PRC Program Function Object	2003 Value
<b>123 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	13,713.97
2XX Personal Services - Employee Benefits	1,271.41
<b>123 Subtotal</b>	14,985.38
<b>189 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	7,813.00
<b>190 Vo Ed State All Prgms</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1,353.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,625.00
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	788.00



# 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>190 Subtotal</b>	3,766.00
<b>783 IDEA State Program Improvement</b>	
458 IDEA State Program Improvement	
1XXX Instruction	
1XX Personal Services - Salaries	20,254.55
2XX Personal Services - Employee Benefits	19.94
3XX Purchased Professional and Technical Services	10,400.00
6XX Supplies and Materials	99.97
<b>783 Subtotal</b>	30,774.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 57,338.84

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,338.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,338.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)            0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)            0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	14,985.38	14985.38	.00
189 Vo Ed Carl D Perkins-Basic	7,813.00	7813.00	.00
190 Vo Ed State All Prgms	3,766.00	3766.00	.00
783 IDEA State Program Improvement	30,774.46	30774.46	.00
910 Budget Amendment	0.00	10000.00	-10000.00
910 Budget Amendment	0.00	0.00	.00
<b>Total</b>	<b>57,338.84</b>	<b>67,338.84</b>	<b>-10,000.00</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
1111 District Levy - Real Property	1,301.18	1,969.84
1112 District Levy - Personal Property	5.15	15.67
1113 District Levy - Heavy Motor Vehicles	44.27	84.48
1114 District Levy - Pers Prop/Mobile Homes	19.48	44.98
1190 Penalties and Interest on Taxes	13.25	10.59
1340 Fees for Adult Education	540.00	615.00
1510 Interest Earnings	3.96	46.84
3440 State HB20/SB417 Prop Tax Reimb	18.60	5.86
3444 State School Block Grant	34.85	33.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,980.74</b>	<b>2,827.22</b>

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	600.00	600.00
2XX Personal Services - Employee Benefits	12.12	1.39
3XX Purchased Professional and Technical Services	1,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,612.12</b>	<b>601.39</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						735.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,827.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						601.39	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,961.24	(5)



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	3,800.00	3,000.00
1510 Interest Earnings	181.69	124.93
3260 State Driver's Education Reimbursement	711.85	1,385.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,693.54	4,510.07

### 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	4,065.15	2,204.93
2XX Personal Services - Employee Benefits	17.00	9.90
5XX Other Purchased Services	0.00	106.00
6XX Supplies and Materials	58.61	512.94
810 Dues and Fees	0.00	135.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,140.76	2,968.77

## Schedule of Changes Worksheet

Beginning Fund Balance	4,316.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,510.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,968.77	(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)	5,857.82	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	99.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	99.41

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,699.45
2XX Personal Services - Employee Benefits	0.00	182.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	3,882.25

## Schedule of Changes Worksheet

Beginning Fund Balance	5,147.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,882.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	1,364.82	(5)



# Trustees' Financial Summary

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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	4,588.49	2,600.98
1900	Other Revenue from Local Sources	1,885.65	1,535.30
4820	Federal Impact Aid - Title VIII	236,377.95	213,048.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>242,852.09</u>	<u>217,185.00</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	13,249.74	12,062.70
	2XX Personal Services - Employee Benefits	41.15	1,148.47
	3XX Purchased Professional and Technical Services	250.00	0.00
	4XX Purchased Property Services	0.00	619.00
	5XX Other Purchased Services	3,512.61	1,883.90
	6XX Supplies and Materials	36,515.80	17,634.20
21XX	Support Services - Students		
	1XX Personal Services - Salaries	26.23	0.00
	2XX Personal Services - Employee Benefits	0.10	0.00
	6XX Supplies and Materials	188.15	845.00
221X	Improvement of Instruction Services		
	1XX Personal Services - Salaries	0.00	4,739.63
	2XX Personal Services - Employee Benefits	0.00	99.63
	3XX Purchased Professional and Technical Services	0.00	1,254.98
	6XX Supplies and Materials	12.00	8,168.06
222X	Educational Media Services		
	6XX Supplies and Materials	3,331.65	4,540.63
23XX	Support Services - General Administration		
	1XX Personal Services - Salaries	28,545.05	10,770.22
	2XX Personal Services - Employee Benefits	85.05	732.72
	3XX Purchased Professional and Technical Services	1,100.00	4,218.00
	5XX Other Purchased Services	0.00	52.93
	6XX Supplies and Materials	0.00	358.00
	810 Dues and Fees	550.00	1,122.00
24XX	Support Services - School Administration		
	1XX Personal Services - Salaries	6,807.68	17,617.94
	2XX Personal Services - Employee Benefits	3,786.80	1,037.61
	5XX Other Purchased Services	190.32	0.00
	6XX Supplies and Materials	699.39	265.85
	810 Dues and Fees	1,265.00	0.00



# Trustees' Financial Summary

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24 Lake County  
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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				
	24XX	Support Services - School Administration			
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	16,050.87
		2XX	Personal Services - Employee Benefits	0.00	1,991.94
		3XX	Purchased Professional and Technical Services	0.00	2,809.19
		5XX	Other Purchased Services	558.65	1,951.81
		6XX	Supplies and Materials	3,165.41	0.00
		810	Dues and Fees	2,904.19	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	2,282.56	9,145.85
		2XX	Personal Services - Employee Benefits	558.17	1,381.74
		4XX	Purchased Property Services	17,453.12	4,309.28
		5XX	Other Purchased Services	57.64	0.00
		6XX	Supplies and Materials	6,075.93	247.99
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition	0.00	6,500.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	5,500.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,249.92	7,688.52
		2XX	Personal Services - Employee Benefits	23.49	32.03
		6XX	Supplies and Materials	1,106.13	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,064.99	0.00
		5XX	Other Purchased Services	120.40	0.00
		810	Dues and Fees	100.00	0.00
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	51,909.84	0.00
		2XX	Personal Services - Employee Benefits	3,349.74	0.00
		5XX	Other Purchased Services	169.00	0.00
		6XX	Supplies and Materials	2,974.13	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	40,955.69
		2XX	Personal Services - Employee Benefits	0.00	5,152.06



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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			
		4XX	Purchased Property Services	0.00	321.71
		6XX	Supplies and Materials	0.00	3,934.49
		7XX	Property and Equipment Acquisition	0.00	122.05
422	Title I, Part A, Improvement Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	214.90
		2XX	Personal Services - Employee Benefits	0.00	4,543.31
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	1,050.00
		2XX	Personal Services - Employee Benefits	0.00	4.70
		6XX	Supplies and Materials	0.00	346.94
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		4XX	Purchased Property Services	0.00	135.00
		5XX	Other Purchased Services	2,248.43	190.00
		6XX	Supplies and Materials	4,035.82	5,481.95
		7XX	Property and Equipment Acquisition	5,715.71	0.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	3,167.00	8.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>227,946.99</u>	<u>203,742.40</u>



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## 26 - Impact Aid Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					142,399.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					217,185.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					203,742.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	7,599.44	Less Last Year	31,538.79	(4b)	-23,939.35	
					-23,939.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					131,902.91	(5)



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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	146.27	0.00
3281 State Technology Aid	192.81	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	339.08	0.00

### 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		
3XX Purchased Professional and Technical Services	0.00	333.59
222X Educational Media Services		
1XX Personal Services - Salaries	4,515.39	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,515.39	333.59

## Schedule of Changes Worksheet

Beginning Fund Balance	333.59	(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	333.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(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	25.22
3282	State Flexibility Fund Allocation	0.00	2,754.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	2,779.85

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	1,035.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,035.97

## Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,779.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,035.97	(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)		1,743.88	(5)



# Trustees' Financial Summary

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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	3,472.92	127.12
1112 District Levy - Personal Property	34.80	13.29
1113 District Levy - Heavy Motor Vehicles	7.16	0.00
1114 District Levy - Pers Prop/Mobile Homes	208.76	10.79
1190 Penalties and Interest on Taxes	325.56	44.84
1510 Interest Earnings	491.32	123.05
3440 State HB20/SB417 Prop Tax Reimb	767.25	0.00
3444 State School Block Grant	4,470.35	4,356.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9,778.12</b>	<b>4,675.79</b>

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	14,453.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>14,453.91</b>



# Trustees' Financial Summary

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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					9,778.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,675.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,453.91	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	19,439.88	22,627.73
1112 District Levy - Personal Property	367.63	224.89
1113 District Levy - Heavy Motor Vehicles	582.38	931.80
1114 District Levy - Pers Prop/Mobile Homes	738.67	657.28
1190 Penalties and Interest on Taxes	368.47	195.54
1510 Interest Earnings	603.27	1,303.33
3440 State HB20/SB417 Prop Tax Reimb	22.52	72.92
3444 State School Block Grant	6,315.52	6,154.96
9710 Residual Equity Transfers In	0.00	14,453.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>28,438.34</b>	<b>46,622.36</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		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	17,120.42	17,973.82
4XX Purchased Property Services	0.00	3,750.00
6XX Supplies and Materials	0.00	193.90
7XX Property and Equipment Acquisition	0.00	2,106.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>17,120.42</b>	<b>24,024.06</b>



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					30,411.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,622.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,024.06	(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	3,750.00	Less Last Year	0.00	(4b)	3,750.00	
					3,750.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,759.95	(5)



# Trustees' Financial Summary

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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	124,940.00	0.00
1XXX Revenues from Student Activities	0.00	145,033.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	124,940.00	145,033.43

### 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	127,016.00	132,614.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	127,016.00	132,614.35

## Schedule of Changes Worksheet

Beginning Fund Balance	37,473.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,033.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	132,614.35	(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)	49,892.08	(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	16,743.00	9,000.00
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	5,500.00	2,106.34
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,931.60
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	16,931.60

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,643.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,381.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	62,972.45
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	42,745.39	0.00	0.00	7,688.52
280	1XXX	2XX	7,864.17	0.00	0.00	32.03
280	1XXX	3XX	2,981.04	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	69.70	0.00	0.00	0.00
280	1XXX	6XX	1,591.60	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	0.00	0.00	0.00	0.00
<b>Totals</b>			55,251.90	0.00	0.00	7,720.55 62,972.45



# Trustees' Financial Summary

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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.*