



# Trustees' Financial Summary

FY2002-03

Submit ID: 0529-1452662

**27 Lincoln County**  
**0529 Fortine 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** Barbara Traina

Phone #: (406) 882-4531

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

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

**Chair, Board of Trustees** Gail Burgess

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

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

**County Superintendent** Ron Higgins

\_\_\_\_\_  
(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 #
053	Transfer money	LOCAL		
054	Title IV Part A	FEDERAL	2705291603	84.186A
055	Title II, Part A	FEDERAL	2705291403	84.367
056	Title I, Part A	FEDERAL	2705293103	84.010A
057	Title II, Part D	FEDERAL	2705296003	84.318
058	Title V, Part A	FEDERAL	2705293903	84.298
059	IDEA B	FEDERAL	1596957703ALLO	84.027A
060	Rural Ed Achievement	FEDERAL	956954075	84.358
061	LEC Grant	LOCAL		
062	Interest	LOCAL		



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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)	23,951.20	7,934.34	33,555.07	5,759.75
02	Taxes Receivable - Real and Personal (120-149)	6,975.78	2,678.83	650.51	
03	Taxes Receivable - Protested (150-159)	325.24	135.61	31.03	
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>31,252.22</b>	<b>10,748.78</b>	<b>34,236.61</b>	<b>5,759.75</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)	7,301.02	2,814.44	681.54	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>7,301.02</b>	<b>2,814.44</b>	<b>681.54</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	23,951.20	7,934.34	33,555.07	5,759.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>23,951.20</b>	<b>7,934.34</b>	<b>33,555.07</b>	<b>5,759.75</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>31,252.22</b>	<b>10,748.78</b>	<b>34,236.61</b>	<b>5,759.75</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)	29.47	14,281.99	-6,903.54	
02	Taxes Receivable - Real and Personal (120-149)	.37			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,935.05	
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>29.84</b>	<b>14,281.99</b>	<b>31.51</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	.37			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>.37</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	29.47	14,281.99	31.51	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>29.47</b>	<b>14,281.99</b>	<b>31.51</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>29.84</b>	<b>14,281.99</b>	<b>31.51</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,750.38	3,701.16
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>			4,750.38	3,701.16
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,750.38	3,701.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,750.38	3,701.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,750.38	3,701.16



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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	77.27	1,969.62	188.78	
02	Taxes Receivable - Real and Personal (120-149)			6.74	
03	Taxes Receivable - Protested (150-159)			1.40	
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>77.27</b>	<b>1,969.62</b>	<b>196.92</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)			8.14	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>8.14</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	77.27	1,969.62	188.78	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>77.27</b>	<b>1,969.62</b>	<b>188.78</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>77.27</b>	<b>1,969.62</b>	<b>196.92</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)			2,066.28	
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>			2,066.28	
<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)			2,066.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,066.28	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,066.28	



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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)			5,836.00	
11	Buildings and Building Improvements (331 & 332)			362,529.00	
12	Machinery and Equipment (341 & 342)			67,079.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				3,889.94
15	Amounts to be Provided (404-406)				8,447.26
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>435,444.00</b>	<b>12,337.20</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)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				12,337.20
35	<b>TOTAL LIABILITIES</b>				<b>12,337.20</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			435,444.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>435,444.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>435,444.00</b>	<b>12,337.20</b>



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**27 Lincoln County**  
**0529 Fortine Elem**

## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	54,184.60	89,366.25
1190	Penalties and Interest on Taxes	429.50	557.92
1510	Interest Earnings	1,035.00	492.23
3110	Direct State Aid	128,193.34	111,462.04
3115	State Spec Ed Allowable Cost Pymt to Districts	13,246.89	11,729.67
3120	State Guaranteed Tax Base Aid	27,834.89	27,500.88
3440	State HB20/SB417 Prop Tax Reimb	2,598.14	2,593.64
3444	State School Block Grant	15,135.79	14,751.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>242,658.15</b>	<b>258,453.63</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	91,930.76	96,642.00
2XX	Personal Services - Employee Benefits	27,975.00	26,600.00
3XX	Purchased Professional and Technical Services	1,048.60	2,826.75
4XX	Purchased Property Services	460.86	782.32
6XX	Supplies and Materials	5,408.36	8,859.87
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	2,380.00	2,482.00
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	5,484.82	3,468.37
222X	Educational Media Services		
6XX	Supplies and Materials	271.58	2,922.54
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	2,273.41	2,150.00
5XX	Other Purchased Services	10,125.54	5,462.66
6XX	Supplies and Materials	201.50	132.65
810	Dues and Fees	1,145.06	854.24
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	5,567.52	19,809.48
2XX	Personal Services - Employee Benefits	25.00	101.00
5XX	Other Purchased Services	385.10	400.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	10,851.28	13,935.52
2XX	Personal Services - Employee Benefits	3,055.00	100.00
3XX	Purchased Professional and Technical Services	575.00	600.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0529-1452662

**27 Lincoln County**  
**0529 Fortine Elem**

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		5XX	Other Purchased Services	2,442.32	3,814.68
		6XX	Supplies and Materials	42.65	256.99
		810	Dues and Fees	125.00	100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,531.71	16,081.40
		2XX	Personal Services - Employee Benefits	3,936.00	0.00
		3XX	Purchased Professional and Technical Services	689.65	675.40
		4XX	Purchased Property Services	9,193.17	9,709.47
		5XX	Other Purchased Services	0.00	162.02
		6XX	Supplies and Materials	2,132.75	6,506.62
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	22,770.00	11,789.52
		2XX	Personal Services - Employee Benefits	6,760.00	8,384.44
		5XX	Other Purchased Services	504.33	655.16
		6XX	Supplies and Materials	312.28	0.00
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	2,240.00	2,336.00
		5XX	Other Purchased Services	662.40	700.80
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	887.96	784.84
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	10,565.80	10,200.09
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	1,561.97
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	525.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>255,485.41</u>	<u>261,848.80</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0529-1452662

27 Lincoln County

0529 Fortine Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					27,346.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					258,453.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					261,848.80	(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)					23,951.20	(5)



# Trustees' Financial Summary

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27 Lincoln County  
0529 Fortine Elem

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	28,577.45	33,256.19
1190	Penalties and Interest on Taxes	189.18	254.56
1510	Interest Earnings	421.10	59.83
2220	County On-Schedule Trans Reimb	9,486.00	9,486.00
3210	State On-Schedule Trans Reimb	9,486.00	9,486.00
3440	State HB20/SB417 Prop Tax Reimb	1,888.63	1,378.78
3444	State School Block Grant	5,574.84	5,433.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>55,623.20</u>	<u>59,354.47</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	25,466.64	29,435.90
2XX	Personal Services - Employee Benefits	8,607.78	8,757.82
3XX	Purchased Professional and Technical Services	505.30	3,381.50
5XX	Other Purchased Services	21,500.00	18,144.00
6XX	Supplies and Materials	3,315.79	2,515.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>59,395.51</u>	<u>62,234.29</u>



# Trustees' Financial Summary

FY2002-03

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27 Lincoln County

0529 Fortine Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,814.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,354.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,234.29	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,934.34	(5)



# Trustees' Financial Summary

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27 Lincoln County

0529 Fortine Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	8,244.97	7,944.93
1190 Penalties and Interest on Taxes	40.75	61.95
1510 Interest Earnings	648.25	554.59
3440 State HB20/SB417 Prop Tax Reimb	601.35	388.82
3444 State School Block Grant	1,521.04	1,482.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>11,056.36</b>	<b>10,432.66</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	23,122.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,432.66	(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)	33,555.07	(5)



# Trustees' Financial Summary

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27 Lincoln County  
0529 Fortine Elem

## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1613 Special Milk Program	4,600.00	2,100.00
3220 State Food Services Match	102.84	0.00
4550 Federal Child Nutrition	17,693.56	12,373.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>22,396.40</u>	<u>14,473.86</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	0.00	3,773.54
2XX Personal Services - Employee Benefits	580.00	100.00
5XX Other Purchased Services	1,222.00	1,206.59
6XX Supplies and Materials	15,991.36	15,139.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>17,793.36</u>	<u>20,219.14</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	11,505.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,473.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,219.14	(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)	5,759.75	(5)



# Trustees' Financial Summary

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0529 Fortine Elem

## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
3440 State HB20/SB417 Prop Tax Reimb	70.44	60.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	70.44	60.38

### 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	1,138.49	101.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,138.49	101.35

### Schedule of Changes Worksheet

Beginning Fund Balance	70.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101.35	(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)	29.47	(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	642.59	215.00
2240 County Retirement Distribution	28,157.41	33,654.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>28,800.00</b>	<b>33,869.87</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	14,947.63	15,255.05
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	852.28	3,038.80
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,603.88	2,093.52
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,926.71	3,109.31
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,275.29	3,797.75
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,377.37	1,786.80
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,542.84	0.00
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,002.83
430 Title II, Part A, Teacher & Principal Training & Recruiting		
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	490.40
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,553.58	2,045.96



# Trustees' Financial Summary

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27 Lincoln County

0529 Fortine Elem

## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	31,079.58	33,620.42
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### Schedule of Changes Worksheet

Beginning Fund Balance					14,032.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,869.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,620.42	(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)					14,281.99	(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>053 Transfer money</b>	
9710 Residual Equity Transfers In	101.35
<b>054 Title IV Part A</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	608.00
<b>055 Title II, Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,408.00
<b>056 Title I, Part A</b>	
4200 Title I, Part A, Improving Basic Programs	13,377.00
<b>057 Title II, Part D</b>	
4310 Title II, Part D, Educational Technology	403.00
<b>058 Title V, Part A</b>	
4350 Title V, Part A, Innovative Programs	832.00
<b>059 IDEA B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	1,589.73
<b>060 Rural Ed Achievement</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,435.00
<b>061 LEC Grant</b>	
1900 Other Revenue from Local Sources	19,152.44
<b>062 Interest</b>	
1510 Interest Earnings	30.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	53,937.31

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

PRC Program Function Object	2003 Value
<b>053 Transfer money</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	69.84
<b>054 Title IV Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	608.00



# Trustees' Financial Summary

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0529 Fortine Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>055 Title II, Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,000.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	3,408.00
	5,408.00
<b>055 Subtotal</b>	
<b>056 Title I, Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	13,377.00
<b>057 Title II, Part D</b>	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	403.00
<b>058 Title V, Part A</b>	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
6XX Supplies and Materials	832.00
<b>059 IDEA B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	1,589.73
<b>060 Rural Ed Achievement</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	12,435.00
<b>061 LEC Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	14,210.74
2XX Personal Services - Employee Benefits	691.97
6XX Supplies and Materials	4,249.73



# 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>061 Subtotal</b>	19,152.44
<b>062 Interest</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	30.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 53,905.80

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,937.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,905.80	(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)	31.51	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
053 Transfer money	101.35	69.84	31.51
054 Title IV Part A	608.00	608.00	.00
055 Title II, Part A	5,408.00	5408.00	.00
056 Title I, Part A	13,377.00	13377.00	.00
057 Title II, Part D	403.00	403.00	.00
058 Title V, Part A	832.00	832.00	.00
059 IDEA B	1,589.73	1589.73	.00
060 Rural Ed Achievement	12,435.00	12435.00	.00
061 LEC Grant	19,152.44	19152.44	.00
062 Interest	30.79	30.79	.00
<b>Total</b>	<b>53,937.31</b>	<b>53,905.80</b>	<b>31.51</b>



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1910 Rentals	5,427.29	5,647.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,427.29	5,647.89

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,769.12	4,743.46
2XX Personal Services - Employee Benefits	40.80	563.11
6XX Supplies and Materials	0.00	166.72
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	412.90	0.00
6XX Supplies and Materials	1,966.88	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,189.70	5,473.29



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					4,575.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,647.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,473.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,750.38	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
5300 Operating Transfers from Other Funds	0.00	1,561.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,561.97

### 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	1,089.20
2XX Personal Services - Employee Benefits	0.00	83.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,172.52

## Schedule of Changes Worksheet

Beginning Fund Balance					3,311.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,561.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,172.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,701.16	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1900	Other Revenue from Local Sources	4,148.20	0.00
3281	State Technology Aid	63.05	0.00
9710	Residual Equity Transfers In	2,205.95	631.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>6,417.20</u>	<u>631.04</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	4,839.43	2,859.95
25XX	Support Services - Business		
	6XX Supplies and Materials	204.69	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,044.12</u>	<u>2,859.95</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				2,306.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				631.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,859.95	(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)				77.27	(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
3282 State Flexibility Fund Allocation	0.00	1,969.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,969.62

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,969.62	(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)	1,969.62	(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
1110	District Tax Levy	1.37	1.00
1190	Penalties and Interest on Taxes	0.52	0.47
3440	State HB20/SB417 Prop Tax Reimb	440.50	377.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>442.39</u>	<u>379.03</u>

### 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	2,205.95	631.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>2,205.95</u>	<u>631.04</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		440.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		379.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		631.04	(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)		188.78	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	17,530.34	36,791.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,530.34	36,791.81

### 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	20,382.88	38,791.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	20,382.88	38,791.42

## Schedule of Changes Worksheet

Beginning Fund Balance	4,065.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,791.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,791.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,066.28	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	7,626.40	9,709.47
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,135.46
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	7,135.46

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,378.29
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,275.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	24,650.76
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	11,789.52	0.00	0.00	0.00	
280	1XXX	2XX	8,384.44	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	655.16	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	2,336.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	700.80	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	784.84	0.00	0.00	0.00	
<b>Totals</b>			24,650.76	0.00	0.00	0.00	24,650.76



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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.*