



# Trustees' Financial Summary

FY2002-03

Submit ID: 0536-7330556

**28 Madison County  
0536 Alder Elem**

**\*\* Recalculated \*\***

**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** Rosabelle Maloney-Stimson

Phone #: (406) 842-5838

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

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

**Chair, Board of Trustees** Linda Dixon

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

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

**County Superintendent** Judi Osborn

\_\_\_\_\_  
(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 #
150	prior period revenue adjustment	LOCAL		
151	Title I Part A	FEDERAL	2002	84.010A
190	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)	38,638.62	1,651.00		-868.41
02	Taxes Receivable - Real and Personal (120-149)	7,284.56	43.82		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>45,923.18</b>	<b>1,694.82</b>		<b>-868.41</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)	7,284.56	43.82		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>7,284.56</b>	<b>43.82</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	38,638.62	1,651.00		-868.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>38,638.62</b>	<b>1,651.00</b>		<b>-868.41</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>45,923.18</b>	<b>1,694.82</b>		<b>-868.41</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)		4,347.95	-13,071.85	
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)				
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20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		4,347.95	-13,071.85	
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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)		4,347.95	-13,071.85	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		4,347.95	-13,071.85	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		4,347.95	-13,071.85	

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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)				
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)				
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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		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)		1,190.43		
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>		1,190.43		
<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)		1,190.43		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,190.43		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,190.43		

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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)				
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08	Prepaid Expenses (240)				
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<b>LIABILITIES</b>					
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28	Notes Payable - Noncurrent (720)				
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35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
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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)				
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08	Prepaid Expenses (240)				
09	Deposits (250)				
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<b>LIABILITIES</b>					
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25	Deferred Revenue (680)				
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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>				
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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
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08	Prepaid Expenses (240)				
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<b>LIABILITIES</b>					
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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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)				
11	Buildings and Building Improvements (331 & 332)			6,693.00	
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			6,693.00	
<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)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			6,693.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			6,693.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			6,693.00	



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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	38,890.04	45,619.91
1112 District Levy - Personal Property	10,865.44	13,005.53
1114 District Levy - Pers Prop/Mobile Homes	594.91	206.30
1190 Penalties and Interest on Taxes	334.48	258.89
1510 Interest Earnings	902.10	597.11
1900 Other Revenue from Local Sources	441.58	0.00
3110 Direct State Aid	58,107.23	50,480.96
3115 State Spec Ed Allowable Cost Pymt to Districts	3,344.57	0.00
3440 State HB20/SB417 Prop Tax Reimb	560.48	488.08
3444 State School Block Grant	12,044.82	11,738.61
5710 Special Education Resources Transferred from Other School Districts or Coope	0.00	2,902.56
6100 Material Prior Period Revenue Adjustments	200.81	0.00
<b>150 prior period revenue adjustment</b>		
6100 Material Prior Period Revenue Adjustments	0.00	2,158.92

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

126,286.46      127,456.87

### 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	48,553.22	46,606.30
2XX Personal Services - Employee Benefits	3,000.26	5,454.38
3XX Purchased Professional and Technical Services	0.00	1,662.00
5XX Other Purchased Services	597.07	654.25
6XX Supplies and Materials	11,055.19	2,392.34
222X Educational Media Services		
6XX Supplies and Materials	0.00	117.83
23XX Support Services - General Administration		
1XX Personal Services - Salaries	6,090.56	6,377.80
2XX Personal Services - Employee Benefits	48.07	69.95
3XX Purchased Professional and Technical Services	1,444.82	1,867.54
5XX Other Purchased Services	6,357.03	4,842.80
6XX Supplies and Materials	1,040.90	2,855.44
810 Dues and Fees	496.00	517.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,841.34	2,696.19
2XX Personal Services - Employee Benefits	324.40	263.90
3XX Purchased Professional and Technical Services	13,044.22	8,394.40
4XX Purchased Property Services	9,645.06	4,704.69



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## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	4,005.00	4,000.00
6XX Supplies and Materials	2,109.16	1,267.08
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	811.37
28XX Support Services - Central		
6XX Supplies and Materials	20.00	0.00
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	4,836.00	4,179.40
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,390.82	5,714.99
2XX Personal Services - Employee Benefits	466.99	279.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>125,366.11</b>	<b>105,728.80</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	16,910.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,456.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,728.80	(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)	38,638.62	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0536-7330556

**28 Madison County  
0536 Alder Elem**

**\*\* Recalculated \*\***

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	690.65	97.95
1112	District Levy - Personal Property	217.93	64.57
1114	District Levy - Pers Prop/Mobile Homes	11.23	3.95
1190	Penalties and Interest on Taxes	5.45	3.05
1510	Interest Earnings	28.00	11.52
2220	County On-Schedule Trans Reimb	8,157.68	1,057.50
3210	State On-Schedule Trans Reimb	8,157.68	1,057.50
3440	State HB20/SB417 Prop Tax Reimb	9.80	0.72
3444	State School Block Grant	307.67	299.85
6100	Material Prior Period Revenue Adjustments	12.99	0.00

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

17,599.08      2,596.61

### 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		
5XX	Other Purchased Services	18,068.37	2,828.33
6XX	Supplies and Materials	259.65	47.89

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

18,328.02      2,876.22



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**\*\* Recalculated \*\***

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,930.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,596.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,876.22	(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)						1,651.00	(5)



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**\*\* Recalculated \*\***

## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	75.15	18.25
1621	Lunch Sales	2,527.00	1,381.77
3220	State Food Services Match	54.12	0.00
4550	Federal Child Nutrition	3,820.33	1,659.00
6100	Material Prior Period Revenue Adjustments	12.91	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>6,489.51</u>	<u>3,059.02</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		
	6XX Supplies and Materials	6,056.43	6,203.57
	8XX Other Expenditures	0.00	69.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>6,056.43</u>	<u>6,272.90</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				2,345.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,059.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,272.90	(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)				-868.41	(5)



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**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	205.70	99.42
2240 County Retirement Distribution	11,572.00	7,946.01
6100 Material Prior Period Revenue Adjustments	32.56	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,810.26	8,045.43

### 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	7,342.73	7,029.42
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	895.33	896.86
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,114.79	264.69
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	1,061.38	0.00
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,380.34
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	825.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,414.23	10,396.47



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						6,698.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,045.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,396.47	(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)						4,347.95	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>151 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	5,652.24
<b>190 interest</b>	
1510 Interest Earnings	60.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,712.53

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

PRC Program Function Object	2003 Value
<b>150 prior period revenue adjustment</b>	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	2,326.07
<b>151 Title I Part A</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	10,357.93
2XX Personal Services - Employee Benefits	57.39
6XX Supplies and Materials	793.67
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,616.00
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	196.00
8XX Other Expenditures	727.48
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	8,370.71
<b>151 Subtotal</b>	23,119.18

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

0.00      25,445.25



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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					6,660.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,712.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,445.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-13,071.85	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
150 prior period revenue adjustment	2,158.92	0.00	2158.92
150 prior period revenue adjustment	0.00	2326.07	-2326.07
150 prior period revenue adjustment	167.15	0.00	167.15
151 Title I Part A	5,652.24	23119.18	-17466.94
190 interest	60.29	0.00	60.29
190 interest	6.48	0.00	6.48
<b>Total</b>	<u>8,045.08</u>	<u>25,445.25</u>	<u>-17,400.17</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
3281 State Technology Aid	27.63	0.00
<b>150 prior period revenue adjustment</b>		
6100 Material Prior Period Revenue Adjustments	0.00	167.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	27.63	167.15

### Schedule of Changes Worksheet

Beginning Fund Balance	-167.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	167.15	(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)		0.00 (5)



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**\*\* Recalculated \*\***

## 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	1,183.95
<b>190 interest</b>		
1510 Interest Earnings	0.00	6.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,190.43

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,190.43	(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)	1,190.43	(5)



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**\*\* Recalculated \*\***

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	9,645.06	4,704.69
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	6,693.00	6,535.36
XX	XXX 4XXX	73X Major Equipment-New	0.00	2,041.45
XX	XXX 4XXX	74X Major Equipment-Replacement	1,500.00	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	2,902.56
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	2,902.56

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	967.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	4,179.66
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	4,179.40
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	2902.56

### 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	2902.56	
X01-680 Deferred Revenue		2902.56

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	2902.56
--------------------------------------	---------

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	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	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	0.00	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	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	4,179.40	0.00	0.00	0.00	
<b>Totals</b>			4,179.40	0.00	0.00	0.00	4,179.40



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**\*\* Recalculated \*\***

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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.*