**Financial Statement Template & Guide**

The financial statement format below is consistent with UFARS reporting and ensures clear reporting of restricted funds while identifying administrative and educational program expenses.

**SCHOOL NAME:**

**PERIOD ENDING:**

**Balance Sheet**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** | **General Fund Fund 1** | **Food Service**  **Fund 2** | **Community Service**  **Fund 4** | **Total Funds** |
| **ASSETS** |  |  |  |  |
| Cash - checking |  |  |  |  |
| Cash - savings |  |  |  |  |
| Investments |  |  |  |  |
| Accounts Receivable |  |  |  |  |
| Due from MDE |  |  |  |  |
| Due from Other |  |  |  |  |
| Prepaids |  |  |  |  |
| Other (specify) |  |  |  |  |
| **TOTAL ASSETS** |  |  |  |  |
|  |  |  |  |  |
| **LIABILITIES & FUND BALANCE** |  |  |  |  |
| **Liabilities** |  |  |  |  |
| Accounts Payable |  |  |  |  |
| Payroll Liabilities |  |  |  |  |
| Deferred Revenue |  |  |  |  |
| Due to Other |  |  |  |  |
| Short Term Debt |  |  |  |  |
| **Total Liabilities** |  |  |  |  |
|  |  |  |  |  |
| **Fund Balance** |  |  |  |  |
| Unassigned Fund Balance – Previous YE |  |  |  |  |
| Net Income/(Loss) – Current YTD |  |  |  |  |
| **Total Fund Balance** |  |  |  |  |
| **TOTAL LIABILITIES & FUND BALANCE** |  |  |  |  |

**Income and Expense Statement**

|  |  |  |  |
| --- | --- | --- | --- |
| **GENERAL FUND - 01** | Approved Budget | Year -to-Date Activity | Percent of Budget |
|  |  |  |  |
| REVENUES |  |  |  |
| **State Revenues** |  |  |  |
| General Education Aid |  |  |  |
| Facilities Lease Aid |  |  |  |
| Special Education Aid |  |  |  |
| Other (specify) |  |  |  |
| **Total State Revenues** |  |  |  |
|  |  |  |  |
| **Federal Revenues** |  |  |  |
| Title (specify I, II and/or III) |  |  |  |
| Federal Special Education |  |  |  |
| Other (specify) |  |  |  |
| **Total Federal Revenues** |  |  |  |
|  |  |  |  |
| **Local Revenues** |  |  |  |
| Miscellaneous (specify) |  |  |  |
| **Total Local Revenues** |  |  |  |
|  |  |  |  |
| TOTAL REVENUES |  |  |  |
|  |  |  |  |
| EXPENDITURES |  |  |  |
| **Administration** |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
| Other (specify) |  |  |  |
| **Total Administration** |  |  |  |
|  |  |  |  |
| **District Support Services** |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| Capital Expenditures |  |  |  |
| **Total District Support Services** |  |  |  |
|  |  |  |  |
| **Elementary and Secondary Regular Instruction** |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
|  | Approved Budget | Year -to-Date Activity | Percent of Budget |
| Supplies and Materials |  |  |  |
| Capital Expenditures |  |  |  |
| Other Expenditures (specify) |  |  |  |
| **Total Elementary and Secondary Regular Instruction** |  |  |  |
|  |  |  |  |
| **State Special Education** |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| **Total State Special Education** |  |  |  |
|  |  |  |  |
| **Federal Special Education** |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| **Total Federal Special Education** |  |  |  |
|  |  |  |  |
| **Title Programs** (specify I, II and/or III) |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| **Total Title Programs** |  |  |  |
|  |  |  |  |
| **Other Federal Programs** (specify) |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| **Total Other Federal Programs** |  |  |  |
|  |  |  |  |
| **Instructional Support Services** |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| **Total Instructional Support Services** |  |  |  |
|  |  |  |  |
| **Pupil Support Services** |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
|  | Approved Budget | Year -to-Date Activity | Percent of Budget |
| Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| **Total Pupil Support Services** |  |  |  |
|  |  |  |  |
| **Sites and Buildings** |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Lease |  |  |  |
| Other Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| Capital Expenditures |  |  |  |
| **Total Sites and Buildings** |  |  |  |
|  |  |  |  |
| **Fiscal and Other Fixed Costs** |  |  |  |
| Purchased Services |  |  |  |
| Interfund Transfer |  |  |  |
| **Total Fiscal and Other Fixed Costs** |  |  |  |
|  |  |  |  |
| TOTAL EXPENDITURES |  |  |  |
|  |  |  |  |
| GENERAL FUND 01 - NET INCOME |  |  |  |
|  |  |  |  |
| **FOOD SERVICE FUND - 02** | Approved Budget | Year -to-Date Activity | Percent of Budget |
|  |  |  |  |
| REVENUES |  |  |  |
| State Revenues |  |  |  |
| Federal Revenues |  |  |  |
| Sale of Lunches and Other Local Revenue |  |  |  |
| Transfer from General Fund |  |  |  |
|  |  |  |  |
| TOTAL REVENUES |  |  |  |
|  |  |  |  |
| EXPENDITURES |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| Other (specify) |  |  |  |
|  |  |  |  |
| TOTAL EXPENDITURES |  |  |  |
|  |  |  |  |
| FOOD SERVICE FUND 02 - NET INCOME |  |  |  |
|  |  |  |  |
| **COMMUNITY SERVICE FUND - 04** | Approved Budget | Year -to-Date Activity | Percent of Budget |
|  |  |  |  |
| REVENUES |  |  |  |
| State Revenues |  |  |  |
| Federal Revenues |  |  |  |
| Other Local Revenues |  |  |  |
| Transfer from General Fund |  |  |  |
|  |  |  |  |
| TOTAL REVENUES |  |  |  |
|  |  |  |  |
| EXPENDITURES |  |  |  |
| Salaries |  |  |  |
| Benefits |  |  |  |
| Purchased Services |  |  |  |
| Supplies and Materials |  |  |  |
| Other (specify) |  |  |  |
|  |  |  |  |
| TOTAL EXPENDITURES |  |  |  |
|  |  |  |  |
| COMMUNITY SERVICE FUND 04 –  NET INCOME |  |  |  |
|  |  |  |  |
| Fund Balance at Beginning of the Year |  |  |  |
| Net Income Year to Date |  |  |  |
| Ending Fund Balance |  |  |  |