



Trustees' Financial Summary

FY2002-03

Submit ID: 0009-152083330000

01 Beaverhead County 0009 Lima K-12 Schools

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 Jean Huntsman

Phone #: (406) 276-3571

(Signature)

(Date)

Chair, Board of Trustees Michael Stosich

(Signature)

(Date)

County Superintendent Dottie Donovan

(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 #
003	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	01-0009-1403	84.367
004	Title IV, Part A, Safe & Drug-Free	FEDERAL	0100091603	84.186A
005	Title I, Part A, Accountability	FEDERAL	0100093103	84.348A
006	Title V, Part A, Innovative Programs	FEDERAL	01-0009-3903	84.298
007	Vo Ed All Career & Tech Ed Programs	STATE	07/BUS OFFICE	State
008	Vo Ed All Career & Tech Ed Programs	STATE	21/TECH ED	State
009	Miscellaneous Direct Federal Grant	FEDERAL	S358A022861	unknown
204	Title I Migrant Part C	FEDERAL	0100093602	84.011A
211	Reduced Class Size	FEDERAL	0100096202	83.340
333	Aggregate Reim/Indirects	LOCAL		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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	106,400.39	13,211.83	50,392.18	4,887.98
02	Taxes Receivable - Real and Personal (120-149)	21,894.73	953.12	1,380.63	
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	TOTAL ASSETS AND OTHER DEBITS	128,295.12	14,164.95	51,772.81	4,887.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,894.73	953.12	1,380.63	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,894.73	953.12	1,380.63	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,418.11			
48	Fund Balance for Budget (961-970)	102,982.28	13,211.83	50,392.18	4,887.98
52	TOTAL FUND BALANCE/EQUITY	106,400.39	13,211.83	50,392.18	4,887.98
53	TOTAL LIABILITIES AND FUND BALANCE	128,295.12	14,164.95	51,772.81	4,887.98



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		33,347.93	-9,844.04	2,037.60
02	Taxes Receivable - Real and Personal (120-149)				105.87
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,433.81	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		33,347.93	-2,410.23	2,143.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				105.87
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				105.87
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		33,347.93	-2,410.23	2,037.60
52	TOTAL FUND BALANCE/EQUITY		33,347.93	-2,410.23	2,037.60
53	TOTAL LIABILITIES AND FUND BALANCE		33,347.93	-2,410.23	2,143.47

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-1,278.54			825.92
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	TOTAL ASSETS AND OTHER DEBITS	-1,278.54			825.92
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-1,278.54			825.92
52	TOTAL FUND BALANCE/EQUITY	-1,278.54			825.92
53	TOTAL LIABILITIES AND FUND BALANCE	-1,278.54			825.92

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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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,298.07	3,837.29	1,632.22	
02	Taxes Receivable - Real and Personal (120-149)			5,491.09	
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	TOTAL ASSETS AND OTHER DEBITS	2,298.07	3,837.29	7,123.31	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,491.09	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,491.09	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,298.07	3,837.29	1,632.22	
52	TOTAL FUND BALANCE/EQUITY	2,298.07	3,837.29	1,632.22	
53	TOTAL LIABILITIES AND FUND BALANCE	2,298.07	3,837.29	7,123.31	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	270.04	57,485.70		
02	Taxes Receivable - Real and Personal (120-149)		824.52		
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	TOTAL ASSETS AND OTHER DEBITS	270.04	58,310.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		824.52		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		824.52		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	270.04	57,485.70		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	270.04	57,485.70		
53	TOTAL LIABILITIES AND FUND BALANCE	270.04	58,310.22		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,457.83		47,754.45	
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	TOTAL ASSETS AND OTHER DEBITS	27,457.83		47,754.45	
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	27,457.83		47,754.45	
52	TOTAL FUND BALANCE/EQUITY	27,457.83		47,754.45	
53	TOTAL LIABILITIES AND FUND BALANCE	27,457.83		47,754.45	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,584.24	28,174.97		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	23,584.24	28,174.97		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	23,584.24	28,174.97		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	23,584.24	28,174.97		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	23,584.24	28,174.97		



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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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)
ASSETS AND OTHER DEBITS					
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)			12,629.00	
11	Buildings and Building Improvements (331 & 332)			944,743.14	
12	Machinery and Equipment (341 & 342)			517,135.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,458.14
15	Amounts to be Provided (404-406)				112,495.01
20	TOTAL ASSETS AND OTHER DEBITS			1,474,507.14	114,953.15
LIABILITIES					
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)				81,928.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				33,025.15
35	TOTAL LIABILITIES				114,953.15
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,474,507.14	
52	TOTAL FUND BALANCE/EQUITY			1,474,507.14	
53	TOTAL LIABILITIES AND FUND BALANCE			1,474,507.14	114,953.15



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	143,596.44	0.00
1111	District Levy - Real Property	104,868.27	257,109.78
1112	District Levy - Personal Property	5,182.89	4,840.57
1114	District Levy - Pers Prop/Mobile Homes	1,888.23	1,698.46
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,128.36	0.00
1190	Penalties and Interest on Taxes	346.92	1,095.35
1510	Interest Earnings	2,439.84	773.24
1900	Other Revenue from Local Sources	121.44	332.10
3110	Direct State Aid	321,490.11	343,507.65
3115	State Spec Ed Allowable Cost Pymt to Districts	17,605.24	13,985.89
3120	State Guaranteed Tax Base Aid	87,282.62	89,688.41
3440	State HB20/SB417 Prop Tax Reimb	5,717.41	4,900.63
3444	State School Block Grant	44,794.69	43,655.89
4800	Federal Revenue in Lieu of Taxes	9,508.17	0.00
6100	Material Prior Period Revenue Adjustments	-178.46	334.40
333	Aggregate Reim/Indirects		
6100	Material Prior Period Revenue Adjustments	179.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>755,971.63</u>	<u>761,922.37</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	288,855.56	297,013.05
2XX	Personal Services - Employee Benefits	22,926.73	38,724.30
3XX	Purchased Professional and Technical Services	2,290.37	2,251.05
4XX	Purchased Property Services	488.64	2,837.20
5XX	Other Purchased Services	1,117.74	2,124.77
6XX	Supplies and Materials	33,424.77	19,253.51
21XX	Support Services - Students		
1XX	Personal Services - Salaries	16,275.96	17,013.84
2XX	Personal Services - Employee Benefits	2,874.31	4,107.11
3XX	Purchased Professional and Technical Services	574.00	549.50
5XX	Other Purchased Services	229.74	219.40
6XX	Supplies and Materials	1,067.78	1,146.73
810	Dues and Fees	0.00	150.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	16,438.56	0.00
2XX	Personal Services - Employee Benefits	4,782.39	0.00



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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				
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	219.00	60.00
		6XX	Supplies and Materials	3,166.01	0.00
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	0.00	17,204.04
		2XX	Personal Services - Employee Benefits	0.00	6,868.60
		5XX	Other Purchased Services	0.00	129.60
		6XX	Supplies and Materials	0.00	2,524.27
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	19,405.74	19,980.01
		2XX	Personal Services - Employee Benefits	4,148.46	56.70
		3XX	Purchased Professional and Technical Services	568.00	787.85
		5XX	Other Purchased Services	9,150.92	8,098.27
		6XX	Supplies and Materials	1,318.17	3,012.36
		810	Dues and Fees	4,750.16	1,878.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	30,138.32	38,369.89
		2XX	Personal Services - Employee Benefits	4,229.48	442.20
		4XX	Purchased Property Services	150.00	0.00
		5XX	Other Purchased Services	792.42	2,785.12
		6XX	Supplies and Materials	1,710.37	3,580.98
		810	Dues and Fees	0.00	220.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,738.44	14,039.93
		2XX	Personal Services - Employee Benefits	47.07	3,147.42
		3XX	Purchased Professional and Technical Services	10,515.32	9,046.92
		5XX	Other Purchased Services	4,235.22	3,450.65
		6XX	Supplies and Materials	1,151.72	1,404.95
		810	Dues and Fees	105.00	125.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	40,562.23	38,888.53
		2XX	Personal Services - Employee Benefits	6,270.70	6,563.26
		3XX	Purchased Professional and Technical Services	746.80	57.84
		4XX	Purchased Property Services	19,374.50	16,223.74
		5XX	Other Purchased Services	8,503.98	11,344.35
		6XX	Supplies and Materials	24,541.59	17,811.78
		7XX	Property and Equipment Acquisition	15,308.64	0.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	217.10	0.00



Trustees' Financial Summary

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01 Beaverhead County

0009 Lima K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,038.67	8,393.15
		2XX	Personal Services - Employee Benefits	50.02	24.83
		3XX	Purchased Professional and Technical Services	2,704.40	3,404.31
		4XX	Purchased Property Services	100.00	0.00
		5XX	Other Purchased Services	0.00	675.72
		6XX	Supplies and Materials	1,735.02	4,053.43
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	12,747.00	13,486.26
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	44,722.02
		2XX	Personal Services - Employee Benefits	0.00	10,314.92
		4XX	Purchased Property Services	0.00	59.17
		6XX	Supplies and Materials	0.00	5,337.87
		7XX	Property and Equipment Acquisition	0.00	1,613.86
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	46,866.24	0.00
		2XX	Personal Services - Employee Benefits	5,717.17	0.00
		4XX	Purchased Property Services	394.49	0.00
		6XX	Supplies and Materials	6,215.43	0.00
		7XX	Property and Equipment Acquisition	1,412.34	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	238.88	0.00
		2XX	Personal Services - Employee Benefits	13.33	0.00
		6XX	Supplies and Materials	0.00	223.54
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,115.00	1,440.00
		2XX	Personal Services - Employee Benefits	3.78	1.65
		5XX	Other Purchased Services	100.25	99.10
		6XX	Supplies and Materials	0.00	113.19
		810	Dues and Fees	50.00	180.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,939.59	3,805.69
		2XX	Personal Services - Employee Benefits	167.70	123.44
		4XX	Purchased Property Services	0.00	461.83



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0009 Lima K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	1,376.67	2,338.90
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	21,400.00	21,127.88
		2XX	Personal Services - Employee Benefits	291.60	232.22
		4XX	Purchased Property Services	1,494.00	254.21
		5XX	Other Purchased Services	6,387.78	5,286.61
		6XX	Supplies and Materials	6,745.71	3,836.06
		7XX	Property and Equipment Acquisition	400.00	1,209.61
		810	Dues and Fees	1,695.00	1,675.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	4,038.58	2,536.62
		2XX	Personal Services - Employee Benefits	165.62	429.45
		5XX	Other Purchased Services	515.12	332.48
		6XX	Supplies and Materials	842.64	464.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>750,373.94</u>	<u>751,750.46</u>



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01 Beaverhead County

0009 Lima K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					108,806.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					761,922.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					751,750.46	(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	3,418.11	Less Last Year	15,996.10	(4b)	-12,577.99	
					-12,577.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					106,400.39	(5)



Trustees' Financial Summary

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01 Beaverhead County

0009 Lima K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	6,333.62	0.00
1111	District Levy - Real Property	4,549.25	12,897.93
1112	District Levy - Personal Property	229.37	261.03
1114	District Levy - Pers Prop/Mobile Homes	99.87	75.53
1190	Penalties and Interest on Taxes	5.43	37.93
1510	Interest Earnings	465.23	138.45
2220	County On-Schedule Trans Reimb	24,796.50	19,623.73
3210	State On-Schedule Trans Reimb	24,796.51	19,623.74
3440	State HB20/SB417 Prop Tax Reimb	31.92	13.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61,307.70</u>	<u>52,672.02</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,902.86	10,800.00
2XX	Personal Services - Employee Benefits	2,123.13	32.40
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,433.10	2,159.98
2XX	Personal Services - Employee Benefits	74.80	0.00
3XX	Purchased Professional and Technical Services	0.00	538.96
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,381.87	16,301.86
2XX	Personal Services - Employee Benefits	10,403.75	12,994.68
4XX	Purchased Property Services	5,197.93	5,546.56
5XX	Other Purchased Services	11,388.02	10,471.20
6XX	Supplies and Materials	5,406.29	6,219.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>62,311.75</u>	<u>65,064.66</u>



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01 Beaverhead County

0009 Lima K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						25,604.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,672.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,064.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,211.83	(5)



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0009 Lima K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	7,085.32	0.00
1111	District Levy - Real Property	4,659.94	16,852.69
1112	District Levy - Personal Property	229.19	454.60
1114	District Levy - Pers Prop/Mobile Homes	99.72	76.81
1190	Penalties and Interest on Taxes	20.40	61.52
1510	Interest Earnings	1,657.83	323.13
3440	State HB20/SB417 Prop Tax Reimb	499.07	289.30
3444	State School Block Grant	1,766.31	1,721.41
4800	Federal Revenue in Lieu of Taxes	636.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,654.60</u>	<u>19,779.46</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	68,900.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>68,900.00</u>	<u>0.00</u>



Trustees' Financial Summary

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0009 Lima K-12 Schools

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					30,612.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,779.46	(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)					50,392.18	(5)



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0009 Lima K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	301.35	136.88
1611	National School Lunch Program	11,017.53	11,052.22
1900	Other Revenue from Local Sources	1,779.80	0.00
3220	State Food Services Match	235.01	0.00
4550	Federal Child Nutrition	11,813.22	16,999.38
6100	Material Prior Period Revenue Adjustments	-1.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,145.91</u>	<u>28,188.48</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	18,217.71	19,219.89
	2XX Personal Services - Employee Benefits	1,787.07	671.01
	4XX Purchased Property Services	1,140.68	1,360.67
	5XX Other Purchased Services	355.00	326.50
	6XX Supplies and Materials	12,146.90	14,963.38
	7XX Property and Equipment Acquisition	439.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>34,086.36</u>	<u>36,541.45</u>



Trustees' Financial Summary

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0009 Lima K-12 Schools

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,240.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,188.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,541.45	(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)						4,887.98	(5)



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01 Beaverhead County

0009 Lima K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	729.72	1,110.53
2240	County Retirement Distribution	148,031.62	2,260.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>148,761.34</u>	<u>3,370.92</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	43,277.65	44,843.57
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,405.12	2,558.69
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,346.81	2,524.95
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	4,581.10	4,644.23
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,571.37	5,671.09
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,763.67	2,277.67
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,891.74	5,455.88
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,750.09	1,746.90
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,083.54	987.20
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,242.36	1,242.36
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	6,728.93
3XX	Undistributed Vocational Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,980.66	0.00



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0009 Lima K-12 Schools

14 - Retirement Fund

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			
		2XX	Personal Services - Employee Benefits	56.09	168.96
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	148.20	192.34
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	378.94	332.50
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,437.12	2,674.90
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,280.96	3,118.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>82,195.42</u>	<u>85,168.69</u>

Schedule of Changes Worksheet

Beginning Fund Balance					115,145.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,370.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,168.69	(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)					33,347.93	(5)



Trustees' Financial Summary

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0009 Lima K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
003 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,823.99
004 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	202.62
005 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	4,333.11
006 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,221.87
007 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	168.00
008 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	616.00
009 Miscellaneous Direct Federal Grant	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,528.42
204 Title I Migrant Part C	
4650 Federal Miscellaneous Grants from OPI	5,081.10
211 Reduced Class Size	
4650 Federal Miscellaneous Grants from OPI	5,104.84
333 Aggregate Reim/Indirects	
6100 Material Prior Period Revenue Adjustments	-2,248.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,831.09

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

PRC Program Function Object	2003 Value
003 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,408.55
5XX Other Purchased Services	415.44
003 Subtotal	1,823.99



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
004 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
221X Improvement of Instruction Services	
6XX Supplies and Materials	202.62
005 Title I, Part A, Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	3,720.20
2XX Personal Services - Employee Benefits	10.57
5XX Other Purchased Services	368.84
6XX Supplies and Materials	233.50
	4,333.11
005 Subtotal	
006 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	231.75
6XX Supplies and Materials	560.00
222X Educational Media Services	
6XX Supplies and Materials	430.12
	1,221.87
006 Subtotal	
007 Vo Ed All Career & Tech Ed Programs	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	168.00
008 Vo Ed All Career & Tech Ed Programs	
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	616.00
009 Miscellaneous Direct Federal Grant	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	13,528.42



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
204 Title I Migrant Part C	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	3,720.20
2XX Personal Services - Employee Benefits	1,138.67
6XX Supplies and Materials	222.23
	5,081.10
204 Subtotal	5,081.10
211 Reduced Class Size	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,104.84
	32,079.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 32,079.95

Schedule of Changes Worksheet

Beginning Fund Balance	-161.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,831.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,079.95	(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)	-2,410.23	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Title II, Part A, Teacher/Principal Train/Recruit	1,823.99	1823.99	.00
004 Title IV, Part A, Safe & Drug-Free	202.62	202.62	.00
005 Title I, Part A, Accountability	4,333.11	4333.11	.00
006 Title V, Part A, Innovative Programs	1,221.87	1221.87	.00
007 Vo Ed All Career & Tech Ed Programs	168.00	168.00	.00
008 Vo Ed All Career & Tech Ed Programs	616.00	616.00	.00
009 Miscellaneous Direct Federal Grant	13,528.42	13528.42	.00
204 Title I Migrant Part C	5,081.10	5081.10	.00
211 Reduced Class Size	5,104.84	5104.84	.00
333 Aggregate Reim/Indirects	-2,248.86	0.00	-2248.86
Total	29,831.09	32,079.95	-2,248.86



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0009 Lima K-12 Schools

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	114.66	0.00
1111	District Levy - Real Property	19.51	1,253.26
1112	District Levy - Personal Property	0.00	37.79
1114	District Levy - Pers Prop/Mobile Homes	0.00	0.42
1190	Penalties and Interest on Taxes	2.44	4.18
1510	Interest Earnings	24.52	0.00
3440	State HB20/SB417 Prop Tax Reimb	41.02	35.16
3444	State School Block Grant	220.02	214.43
4800	Federal Revenue in Lieu of Taxes	113.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>535.29</u>	<u>1,545.24</u>

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	371.00	1,117.50
	2XX Personal Services - Employee Benefits	1.67	1.51
	6XX Supplies and Materials	999.94	159.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,372.61</u>	<u>1,278.82</u>



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,771.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,545.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,278.82	(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)					2,037.60	(5)



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18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	26.36	0.00
1900	Other Revenue from Local Sources	0.00	109.95
3260	State Driver's Education Reimbursement	693.21	600.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>719.57</u>	<u>710.01</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	744.00	720.00
2XX	Personal Services - Employee Benefits	3.35	0.00
4XX	Purchased Property Services	528.47	498.95
5XX	Other Purchased Services	112.86	411.00
6XX	Supplies and Materials	298.05	327.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,686.73</u>	<u>1,957.73</u>

Schedule of Changes Worksheet

Beginning Fund Balance						-30.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						710.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,957.73	(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)						-1,278.54	(5)



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28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1920 Contributions/Donations from Private Sources	0.00	500.00
3281 State Technology Aid	152.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	152.31	500.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,798.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	500.00	(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)	2,298.07	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	3,837.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,837.29

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,837.29	(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)	3,837.29	(5)



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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	40,299.74	0.00
1111	District Levy - Real Property	26,788.55	60,509.59
1112	District Levy - Personal Property	1,321.00	1,175.65
1114	District Levy - Pers Prop/Mobile Homes	574.86	431.60
1190	Penalties and Interest on Taxes	108.40	297.42
1510	Interest Earnings	482.79	134.39
3440	State HB20/SB417 Prop Tax Reimb	2,982.07	2,556.07
3444	State School Block Grant	8,898.53	8,672.31
4800	Federal Revenue in Lieu of Taxes	3,283.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>84,739.04</u>	<u>73,777.03</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	67,000.00	79,823.34
	850 Interest on Debt	13,832.79	4,691.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>80,832.79</u>	<u>84,514.69</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						12,369.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,777.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						84,514.69	(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)						1,632.22	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	7.68	4.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.68	4.11

Schedule of Changes Worksheet

Beginning Fund Balance	265.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.11	(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)	270.04	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	5,824.55	0.00
1111	District Levy - Real Property	3,961.92	9,364.45
1112	District Levy - Personal Property	195.38	181.20
1114	District Levy - Pers Prop/Mobile Homes	85.02	63.96
1190	Penalties and Interest on Taxes	16.02	43.74
1510	Interest Earnings	869.47	620.31
3440	State HB20/SB417 Prop Tax Reimb	22.96	19.68
3444	State School Block Grant	1,321.93	1,288.32
4800	Federal Revenue in Lieu of Taxes	484.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,781.58</u>	<u>11,581.66</u>

Schedule of Changes Worksheet

Beginning Fund Balance				45,904.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,581.66	(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)				57,485.70	(5)



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81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,061.45	422.32
1900 Other Revenue from Local Sources	1,000.00	0.00
1920 Contributions/Donations from Private Sources	335.00	451.91
6100 Material Prior Period Revenue Adjustments	500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,896.45	874.23

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		
4XX Purchased Property Services	635.78	0.00
870 Student Scholarships	6,533.73	0.00
8XX Community Services Programs		
33XX Community Services		
5XX Other Purchased Services	0.00	8,000.00
870 Student Scholarships	0.00	837.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,169.51	8,837.20



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81 - Endowment Fund

Schedule of Changes Worksheet

Beginning Fund Balance						35,420.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						874.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,837.20	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,457.83	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1700	Student Extracurricular Activity Receipts	0.00	60,579.66
1900	Other Revenue from Local Sources	0.00	153.79
1XXX	Revenues from Student Activities	28,155.39	0.00
6100	Material Prior Period Revenue Adjustments	-2,445.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,710.05</u>	<u>60,733.45</u>

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	31,751.42	36,257.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>31,751.42</u>	<u>36,257.66</u>

Schedule of Changes Worksheet

Beginning Fund Balance		23,278.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		60,733.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		36,257.66	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		47,754.45	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	5,163.21	4,950.80
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	12,698.70
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	12,698.70

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,232.55
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,286.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,037.70
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	8,393.15	0.00	0.00	0.00	
280	1XXX	2XX	24.83	0.00	0.00	0.00	
280	1XXX	3XX	3,404.31	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	675.72	0.00	0.00	0.00	
280	1XXX	6XX	4,053.43	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	13,486.26	0.00	0.00	0.00	
Totals			30,037.70	0.00	0.00	0.00	30,037.70



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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.*