



Trustees' Financial Summary

FY2002-03

Submit ID: 0055-483796300000

04 Broadwater County

0055 Townsend 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 Pam Watson

Phone #: (406) 266-4971

(Signature)

(Date)

Chair, Board of Trustees Jim Foster

(Signature)

(Date)

County Superintendent Judy Gillespie

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
001	Title IV, Part A, Safe & Drug-Free	FEDERAL	0400551603	84.186A
002	Title II, Part D, Ed Technology	FEDERAL	0400556003	84.318
003	Title V, Part A, Innovative Programs	FEDERAL	0400553903	84.298
005	Title II Eisenhower Math/Sci	FEDERAL	0400551502	84.168
006	Title VI -Innov Ed Prog Strat	FEDERAL	400553902	84.298
007	STATE VOED	STATE	STATE	STATE
010	Vo Ed Carl D Perkins-Basic	FEDERAL	0400558103BG	84.048A
011	HERITAGE GRANT	LOCAL	LOCAL	LOCAL
016	School Renovation	FEDERAL	400556502	84.352A
017	YRBS Grant	LOCAL		
018	Reading Excellence	FEDERAL	0400553302	84.338A
019	Coop Mini Grant	LOCAL		
020	Small Rural School Achievement Program	FEDERAL	S358A021521	84.358A
021	Exxon Mobile Grant	LOCAL		
022	IDEA, Part B, Children w/Disabilities	FEDERAL	Coop	84.027
023	IDEA-Presch Sec 619 (Coop)	FEDERAL	Coop	84.173A
100	Title I, Part A, Improvement Grants	FEDERAL	0400553103	84.010A
101	Title I, Part A, Accountability	FEDERAL	0400553203	84.348A
201	School - To - Work	LOCAL		
300	PRESCHOOL TUITION	LOCAL	LOCAL	LOCAL
500	KELLOGG FOUNDATION GRANT	LOCAL	LOCAL	LOCAL
603	TALES	LOCAL		
800	Community Hall of Fame	LOCAL		
801	Screen Donation	LOCAL		
899	Indirect Cost Recovery	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)	322,930.65	41,706.41	28,412.09	35,308.84
02	Taxes Receivable - Real and Personal (120-149)	75,978.52	6,459.70	1,783.38	
03	Taxes Receivable - Protested (150-159)	3,466.34	321.73	97.48	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				4,600.00
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	402,375.51	48,487.84	30,292.95	39,908.84
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	79,444.86	6,781.43	1,880.86	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	79,444.86	6,781.43	1,880.86	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	16,295.00			
48	Fund Balance for Budget (961-970)	306,635.65	41,706.41	28,412.09	39,908.84
52	TOTAL FUND BALANCE/EQUITY	322,930.65	41,706.41	28,412.09	39,908.84
53	TOTAL LIABILITIES AND FUND BALANCE	402,375.51	48,487.84	30,292.95	39,908.84

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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)	707.83	170,002.91	46,591.33	4,521.49
02	Taxes Receivable - Real and Personal (120-149)				1,001.67
03	Taxes Receivable - Protested (150-159)				45.77
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			728.36	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	707.83	170,002.91	47,319.69	5,568.93
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			9,477.53	1,047.44
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			9,477.53	1,047.44
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,147.88	
48	Fund Balance for Budget (961-970)	707.83	170,002.91	33,694.28	4,521.49
52	TOTAL FUND BALANCE/EQUITY	707.83	170,002.91	37,842.16	4,521.49
53	TOTAL LIABILITIES AND FUND BALANCE	707.83	170,002.91	47,319.69	5,568.93

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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)	8,892.62		4,512.60	18,786.01
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)	4,550.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,442.62		4,512.60	18,786.01
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)	13,442.62		4,512.60	18,786.01
52	TOTAL FUND BALANCE/EQUITY	13,442.62		4,512.60	18,786.01
53	TOTAL LIABILITIES AND FUND BALANCE	13,442.62		4,512.60	18,786.01

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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)	84,215.26			
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	84,215.26			
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)	84,215.26			
52	TOTAL FUND BALANCE/EQUITY	84,215.26			
53	TOTAL LIABILITIES AND FUND BALANCE	84,215.26			

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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)	58.64	14,222.40	-15,673.96	
02	Taxes Receivable - Real and Personal (120-149)			36,582.06	
03	Taxes Receivable - Protested (150-159)			1,774.81	
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	58.64	14,222.40	22,682.91	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			38,356.87	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			38,356.87	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	58.64	14,222.40	-15,673.96	
52	TOTAL FUND BALANCE/EQUITY	58.64	14,222.40	-15,673.96	
53	TOTAL LIABILITIES AND FUND BALANCE	58.64	14,222.40	22,682.91	

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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)	24,185.93	84,232.83		
02	Taxes Receivable - Real and Personal (120-149)		552.44		
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	24,185.93	84,785.27		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		552.44		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		552.44		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	24,185.93	84,232.83		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	24,185.93	84,232.83		
53	TOTAL LIABILITIES AND FUND BALANCE	24,185.93	84,785.27		

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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)		16,213.02	66,976.39	
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		16,213.02	66,976.39	
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)		16,213.02	66,976.39	
52	TOTAL FUND BALANCE/EQUITY		16,213.02	66,976.39	
53	TOTAL LIABILITIES AND FUND BALANCE		16,213.02	66,976.39	



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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)	68,766.04	70,328.22		
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	68,766.04	70,328.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	.64			
23	Warrants Payable (620)	68,765.40	70,328.22		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	68,766.04	70,328.22		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	68,766.04	70,328.22		



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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)			259,107.00	
11	Buildings and Building Improvements (331 & 332)			2,370,599.00	
12	Machinery and Equipment (341 & 342)			386,028.00	
13	Construction Work in Progress (351)			4,520,623.57	
14	Amount Available in Debt Service and Compensated Absence Funds (403)				3,112.05
15	Amounts to be Provided (404-406)				4,415,490.18
20	TOTAL ASSETS AND OTHER DEBITS			7,536,357.57	4,418,602.23
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)				4,130,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				288,602.23
35	TOTAL LIABILITIES				4,418,602.23
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			7,536,357.57	
52	TOTAL FUND BALANCE/EQUITY			7,536,357.57	
53	TOTAL LIABILITIES AND FUND BALANCE			7,536,357.57	4,418,602.23



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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	8,204.90	655,345.83
1111	District Levy - Real Property	669,633.61	0.00
1112	District Levy - Personal Property	9,608.90	0.00
1116	District Levy - Net and Gross Proceeds	28,012.14	0.00
1190	Penalties and Interest on Taxes	5,093.45	8,502.86
1510	Interest Earnings	8,384.11	6,310.78
1900	Other Revenue from Local Sources	2,948.48	780.95
3110	Direct State Aid	1,609,813.50	1,618,158.10
3115	State Spec Ed Allowable Cost Pymt to Districts	86,612.83	89,616.54
3120	State Guaranteed Tax Base Aid	333,476.79	375,204.28
3440	State HB20/SB417 Prop Tax Reimb	22,711.69	17,883.34
3444	State School Block Grant	239,939.53	233,839.64
6100	Material Prior Period Revenue Adjustments	10,658.00	191.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,035,097.93	3,005,834.00

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,493,463.58	1,435,169.69
2XX	Personal Services - Employee Benefits	187,911.60	166,363.16
3XX	Purchased Professional and Technical Services	850.00	344.67
4XX	Purchased Property Services	5,632.39	12,328.68
5XX	Other Purchased Services	9,286.73	2,558.89
6XX	Supplies and Materials	107,319.08	114,207.85
7XX	Property and Equipment Acquisition	5,800.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	73,127.04	74,719.72
2XX	Personal Services - Employee Benefits	5,435.74	6,019.84
3XX	Purchased Professional and Technical Services	446.50	0.00
4XX	Purchased Property Services	100.00	100.00
6XX	Supplies and Materials	3,480.71	2,997.44
222X	Educational Media Services		
1XX	Personal Services - Salaries	63,815.96	68,995.34
2XX	Personal Services - Employee Benefits	4,173.88	5,139.16
3XX	Purchased Professional and Technical Services	0.00	50.00
4XX	Purchased Property Services	0.00	120.00
5XX	Other Purchased Services	0.00	43.78
6XX	Supplies and Materials	3,441.10	6,490.35



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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				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	67,504.56	66,831.68
		2XX	Personal Services - Employee Benefits	11,053.02	11,050.05
		3XX	Purchased Professional and Technical Services	10,788.59	6,047.62
		4XX	Purchased Property Services	846.98	756.56
		5XX	Other Purchased Services	43,788.38	42,664.42
		6XX	Supplies and Materials	3,700.23	5,471.15
		810	Dues and Fees	717.00	747.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	167,051.52	167,999.20
		2XX	Personal Services - Employee Benefits	23,733.72	33,945.58
		3XX	Purchased Professional and Technical Services	3,574.01	3,380.00
		5XX	Other Purchased Services	521.46	1,742.17
		6XX	Supplies and Materials	8,596.43	15,819.83
		810	Dues and Fees	355.00	1,145.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	22,370.49	23,400.02
		2XX	Personal Services - Employee Benefits	2,451.63	3,238.07
		3XX	Purchased Professional and Technical Services	9,391.00	8,038.00
		5XX	Other Purchased Services	183.91	561.67
		6XX	Supplies and Materials	2,770.27	1,554.53
		810	Dues and Fees	3,139.00	3,488.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	133,879.09	144,778.79
		2XX	Personal Services - Employee Benefits	26,077.64	20,181.53
		3XX	Purchased Professional and Technical Services	3,259.50	5,978.00
		4XX	Purchased Property Services	90,067.48	125,348.03
		6XX	Supplies and Materials	30,747.99	23,308.20
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	139,107.39	145,572.10
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	6,668.61	6,899.90
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,865.51	0.00
		2XX	Personal Services - Employee Benefits	143.03	0.00
		4XX	Purchased Property Services	37.50	0.00
		6XX	Supplies and Materials	1,280.40	0.00

Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	33,599.04	0.00
		2XX	Personal Services - Employee Benefits	5,232.09	0.00
		6XX	Supplies and Materials	5,628.04	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,584.00	0.00
		2XX	Personal Services - Employee Benefits	5,200.15	0.00
		4XX	Purchased Property Services	204.00	0.00
		6XX	Supplies and Materials	29.55	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	88,675.40
		2XX	Personal Services - Employee Benefits	0.00	11,843.99
		4XX	Purchased Property Services	0.00	608.58
		6XX	Supplies and Materials	0.00	20,224.34
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,322.50	3,579.60
		4XX	Purchased Property Services	1,863.20	1,227.57
		6XX	Supplies and Materials	1,864.86	1,900.50
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	13,282.76	14,333.08
		5XX	Other Purchased Services	5,048.82	4,945.70
		6XX	Supplies and Materials	135.50	2,723.47
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	9,382.50	8,736.50
		2XX	Personal Services - Employee Benefits	2.74	0.00
		4XX	Purchased Property Services	1,595.91	1,688.05
		6XX	Supplies and Materials	6,960.07	4,075.85
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	65,104.77	65,333.00
		2XX	Personal Services - Employee Benefits	4.72	0.00
		3XX	Purchased Professional and Technical Services	2,435.50	4,133.21
		4XX	Purchased Property Services	409.47	0.00
		5XX	Other Purchased Services	3,346.53	2,209.46
		6XX	Supplies and Materials	7,321.13	13,959.88
		810	Dues and Fees	3,600.00	3,600.00

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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
720 School Sponsored Athletics		
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,251.94	2,661.97
6XX Supplies and Materials	1,381.88	1,887.62
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	4,156.00	9,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,013,903.32	3,033,443.44

Schedule of Changes Worksheet

Beginning Fund Balance	344,362.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,005,834.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,033,443.44	(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 16,295.00 Less Last Year 10,117.68 (4b)	6,177.32	
	6,177.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	322,930.65	(5)



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04 Broadwater County 0055 Townsend 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	640.74	60,127.93
1111	District Levy - Real Property	58,483.67	0.00
1112	District Levy - Personal Property	776.75	0.00
1116	District Levy - Net and Gross Proceeds	2,471.34	0.00
1190	Penalties and Interest on Taxes	310.74	563.95
1510	Interest Earnings	324.78	299.35
1900	Other Revenue from Local Sources	0.13	0.00
2220	County On-Schedule Trans Reimb	56,844.06	56,755.27
3210	State On-Schedule Trans Reimb	56,877.51	56,755.27
3440	State HB20/SB417 Prop Tax Reimb	505.98	1,516.69
3444	State School Block Grant	10,744.34	10,471.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>187,980.04</u>	<u>186,489.65</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	9,057.27	9,433.18
27XX	Student Transportation Services		
5XX	Other Purchased Services	175,674.09	176,207.45
6XX	Supplies and Materials	61.14	169.33
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1,100.00	341.00
4XX	Purchased Property Services	431.02	219.48
6XX	Supplies and Materials	165.32	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>186,488.84</u>	<u>186,370.44</u>



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04 Broadwater County 0055 Townsend K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					41,587.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					186,489.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,370.44	(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)					41,706.41	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	66.95	17,595.94
1111	District Levy - Real Property	5,916.52	0.00
1112	District Levy - Personal Property	81.99	0.00
1116	District Levy - Net and Gross Proceeds	248.97	0.00
1190	Penalties and Interest on Taxes	42.60	87.06
1510	Interest Earnings	924.22	286.20
1900	Other Revenue from Local Sources	0.34	0.00
3440	State HB20/SB417 Prop Tax Reimb	54.32	374.69
3444	State School Block Grant	1,340.73	1,306.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,676.64</u>	<u>19,650.54</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	66,326.38	2,709.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>66,326.38</u>	<u>2,709.71</u>



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04 Broadwater County 0055 Townsend K-12 Schools

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					11,471.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,650.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,709.71	(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)					28,412.09	(5)



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12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,748.22	742.75
1611 National School Lunch Program	51,196.05	49,108.16
1612 School Breakfast Program	0.00	2,348.25
1632 Daily Adult Sales	4,750.84	3,677.05
1634 Daily Ala Carte Sales	999.25	1,420.75
1900 Other Revenue from Local Sources	82.18	4,641.76
3220 State Food Services Match	1,193.05	0.00
4550 Federal Child Nutrition	70,685.77	81,695.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,655.36	143,633.86

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	60,143.98	67,405.16
2XX Personal Services - Employee Benefits	981.28	1,181.85
4XX Purchased Property Services	399.98	67.53
5XX Other Purchased Services	0.00	23.36
6XX Supplies and Materials	77,812.65	86,241.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	139,337.89	154,919.49



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04 Broadwater County 0055 Townsend K-12 Schools

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					51,194.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					143,633.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					154,919.49	(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)					39,908.84	(5)



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0055 Townsend K-12 Schools

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	19.87	11.47
1900 Other Revenue from Local Sources	0.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20.36	11.47

Schedule of Changes Worksheet

Beginning Fund Balance	696.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11.47	(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)	707.83	(5)



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04 Broadwater County 0055 Townsend 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	1,191.39	954.45
2240 County Retirement Distribution	369,968.21	394,106.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	371,159.60	395,061.02

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	220,331.33	210,436.36
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	10,740.45	10,708.95
222X Educational Media Services		
2XX Personal Services - Employee Benefits	12,415.25	12,868.43
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,244.93	10,930.40
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	24,535.49	25,837.83
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,285.64	3,353.73
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,663.33	20,749.92
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,752.93	20,863.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	161.56	48.87
289 Federal Title VI Grant - Regular Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	886.61	0.00
340 Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,909.95	0.00
350 Technology Education/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,101.67	0.00

Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
350	Technology Education/Industrial Arts				
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,896.42	0.00
380	Trades & Industry				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	203.19	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	12,709.10
394	State Career & Technical Ed Entitlement - Family & Cons				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	122.40
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	169.84
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	144.04
399	Miscellaneous Federal Vocational Education Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,431.95	0.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	7,430.38
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	28.66
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	399.87
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,151.34



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
465	Federal Miscellaneous Grants from OPI				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	7,588.60
5XX	Non-Public School Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4.01
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	9,310.96	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	634.86	513.03
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,950.89	2,054.24
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,378.04	1,252.13
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	9,562.19	9,363.63
8XX	Community Services Programs				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	0.00	8,721.53
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,833.57	9,660.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>370,231.21</u>	<u>382,111.49</u>



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0055 Townsend K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					157,053.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					395,061.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					382,111.49	(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)					170,002.91	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,503.84
002 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,125.13
003 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	6,828.36
005 Title II Eisenhower Math/Sci	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	56,277.68
006 Title VI -Innov Ed Prog Strat	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	451.44
007 STATE VOED	
3900 State Career & Technical Ed Entitlement	3,243.00
010 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	14,540.00
011 HERITAGE GRANT	
1920 Contributions/Donations from Private Sources	2,736.32
016 School Renovation	
4650 Federal Miscellaneous Grants from OPI	7,687.36
017 YRBS Grant	
1920 Contributions/Donations from Private Sources	500.00
018 Reading Excellence	
4650 Federal Miscellaneous Grants from OPI	130,711.49
019 Coop Mini Grant	
1900 Other Revenue from Local Sources	400.00
021 Exxon Mobile Grant	
1900 Other Revenue from Local Sources	500.00
022 IDEA, Part B, Children w/Disabilities	
5700 Resources Transferred from Other School Districts or Cooperatives	43,847.00
023 IDEA-Presch Sec 619 (Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	2,209.50
100 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	135,268.82
101 Title I, Part A, Accountability	
4210 Title I, Part A, Accountability	10,595.20
201 School - To - Work	
1900 Other Revenue from Local Sources	50,637.71



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
300 PRESCHOOL TUITION	
1900 Other Revenue from Local Sources	4,240.00
603 TALES	
5700 Resources Transferred from Other School Districts or Cooperatives	85,048.05
800 Community Hall of Fame	
1900 Other Revenue from Local Sources	346.00
801 Screen Donation	
1900 Other Revenue from Local Sources	300.00

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

564,996.90

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

PRC Program Function Object	2003 Value
001 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Techical Services	2,618.75
5XX Other Purchased Services	1,212.54
6XX Supplies and Materials	1,672.55
001 Subtotal	5,503.84
002 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	199.94
3XX Purchased Professional and Techical Services	219.35
6XX Supplies and Materials	2,705.84
002 Subtotal	3,125.13
003 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,790.00
2XX Personal Services - Employee Benefits	414.00
3XX Purchased Professional and Techical Services	301.75
6XX Supplies and Materials	3,322.61



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
435 Title V, Part A, Innovative Programs 1XXX Instruction	
003 Subtotal	6,828.36
005 Title II Eisenhower Math/Sci	
430 Title II, Part A, Teacher & Principal Training & Recruiting 1XXX Instruction	
1XX Personal Services - Salaries	51,844.10
2XX Personal Services - Employee Benefits	2,333.40
5XX Other Purchased Services	2,100.18
005 Subtotal	56,277.68
006 Title VI -Innov Ed Prog Strat	
430 Title II, Part A, Teacher & Principal Training & Recruiting 1XXX Instruction	
6XX Supplies and Materials	451.44
007 STATE VOED	
394 State Career & Technical Ed Entitlement - Family & Cons 1XXX Instruction	
1XX Personal Services - Salaries	854.00
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction	
1XX Personal Services - Salaries	1,185.00
6XX Supplies and Materials	76.00
396 State Career & Technical Ed Entitlement - Office Occupati 1XXX Instruction	
1XX Personal Services - Salaries	1,005.00
6XX Supplies and Materials	123.00
007 Subtotal	3,243.00
010 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction	
6XX Supplies and Materials	14,540.00



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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
011 HERITAGE GRANT	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	150.70
6XX Supplies and Materials	2,585.62
	2,736.32
011 Subtotal	
016 School Renovation	
465 Federal Miscellaneous Grants from OPI	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,687.36
017 YRBS Grant	
860 Community Drug Free Programs	
33XX Community Services	
5XX Other Purchased Services	500.00
018 Reading Excellence	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	52,948.11
2XX Personal Services - Employee Benefits	585.10
3XX Purchased Professional and Technical Services	17,857.74
5XX Other Purchased Services	11,763.51
6XX Supplies and Materials	47,557.03
	130,711.49
018 Subtotal	
019 Coop Mini Grant	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	400.00
021 Exxon Mobile Grant	
8XX Community Services Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	500.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
022 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	42,919.86
2XX Personal Services - Employee Benefits	227.19
6XX Supplies and Materials	667.26
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	32.69
	43,847.00
022 Subtotal	
023 IDEA-Presch Sec 619 (Coop)	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	2,209.50
100 Title I, Part A, Improvement Grants	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	97,065.02
2XX Personal Services - Employee Benefits	24,475.01
5XX Other Purchased Services	3,006.27
6XX Supplies and Materials	10,722.52
	135,268.82
100 Subtotal	
101 Title I, Part A, Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
3XX Purchased Professional and Technical Services	10,501.98
5XX Other Purchased Services	93.22
	10,595.20
101 Subtotal	
201 School - To - Work	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	25,963.21
2XX Personal Services - Employee Benefits	1,389.32
3XX Purchased Professional and Technical Services	2,498.09
5XX Other Purchased Services	1,058.17



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,644.19
	34,552.98
201 Subtotal	
300 PRESCHOOL TUITION	
5XX Non-Public School Programs	
1XXX Instruction	
1XX Personal Services - Salaries	28.00
3XX Purchased Professional and Technical Services	224.00
5XX Other Purchased Services	55.35
6XX Supplies and Materials	2,274.40
	2,581.75
300 Subtotal	
500 KELLOGG FOUNDATION GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	78.96
603 TALES	
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	60,852.89
3XX Purchased Professional and Technical Services	672.31
5XX Other Purchased Services	2,087.40
6XX Supplies and Materials	21,435.45
	85,048.05
603 Subtotal	
800 Community Hall of Fame	
890 Other Community Services	
33XX Community Services	
3XX Purchased Professional and Technical Services	346.00
899 Indirect Cost Recovery	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
6XX Supplies and Materials	2,557.92



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15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	549,590.80
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Schedule of Changes Worksheet

Beginning Fund Balance	18,317.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	564,996.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	549,590.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 4,147.88 Less Last Year 29.70 (4b) 4,118.18		
	4,118.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,842.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title IV, Part A, Safe & Drug-Free	5,503.84	5503.84	.00
002 Title II, Part D, Ed Technology	3,125.13	3125.13	.00
003 Title V, Part A, Innovative Programs	6,828.36	6828.36	.00
005 Title II Eisenhower Math/Sci	56,277.68	56277.68	.00
006 Title VI -Innov Ed Prog Strat	451.44	451.44	.00
007 STATE VOED	3,243.00	3243.00	.00
010 Vo Ed Carl D Perkins-Basic	14,540.00	14540.00	.00
011 HERITAGE GRANT	2,736.32	2736.32	.00
016 School Renovation	7,687.36	7687.36	.00
017 YRBS Grant	500.00	500.00	.00
018 Reading Excellence	130,711.49	130711.49	.00
019 Coop Mini Grant	400.00	400.00	.00
020 Small Rural School Achievement Program	0.00	0.00	.00
021 Exxon Mobile Grant	500.00	500.00	.00
022 IDEA, Part B, Children w/Disabilities	43,847.00	43847.00	.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
023 IDEA-Presch Sec 619 (Coop)	2,209.50	2209.50	.00
100 Title I, Part A, Improvement Grants	135,268.82	135268.82	.00
101 Title I, Part A, Accountability	10,595.20	10595.20	.00
201 School - To - Work	50,637.71	34552.98	16084.73
300 PRESCHOOL TUITION	4,240.00	2581.75	1658.25
500 KELLOGG FOUNDATION GRANT	0.00	78.96	-78.96
603 TALES	85,048.05	85048.05	.00
800 Community Hall of Fame	346.00	346.00	.00
801 Screen Donation	300.00	0.00	300.00
899 Indirect Cost Recovery	0.00	2557.92	-2557.92
Total	564,996.90	549,590.80	15,406.10



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17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	113.07	8,637.04
1111	District Levy - Real Property	8,759.38	0.00
1112	District Levy - Personal Property	126.43	0.00
1116	District Levy - Net and Gross Proceeds	366.12	0.00
1190	Penalties and Interest on Taxes	60.16	100.88
1510	Interest Earnings	190.05	91.71
3440	State HB20/SB417 Prop Tax Reimb	106.42	245.36
3444	State School Block Grant	3,169.22	3,088.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,890.85</u>	<u>12,163.64</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		
	3XX Purchased Professional and Technical Services	7,609.16	0.00
	4XX Purchased Property Services	1,595.00	0.00
	5XX Other Purchased Services	313.61	0.00
	6XX Supplies and Materials	4,832.23	0.00
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	0.00	8,515.46
	6XX Supplies and Materials	0.00	4,531.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>14,350.00</u>	<u>13,047.00</u>



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,404.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,163.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,047.00	(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)					4,521.49	(5)



Trustees' Financial Summary

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18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	1,770.00	6,115.00
1510 Interest Earnings	270.00	163.86
1900 Other Revenue from Local Sources	0.13	0.00
3260 State Driver's Education Reimbursement	3,000.15	5,225.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,040.28	11,504.29

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	6,585.00	7,087.50
4XX Purchased Property Services	1,074.14	521.98
5XX Other Purchased Services	135.00	121.33
6XX Supplies and Materials	359.97	596.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,154.11	8,326.84

Schedule of Changes Worksheet

Beginning Fund Balance	10,265.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,504.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,326.84	(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)	13,442.62	(5)



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20 - Lease-Rental Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	110.30	67.63
1900	Other Revenue from Local Sources	0.42	0.00
1910	Rentals	0.00	625.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>110.72</u>	<u>692.63</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		
26XX	Operation and Maintenance of Plant Services		
5XX	Other Purchased Services	0.00	28.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>28.75</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,848.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				692.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				28.75	(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)				4,512.60	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	372.16	252.12
5300	Operating Transfers from Other Funds	4,156.00	9,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,528.16	9,752.12

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	91.87	61.04
	2XX Personal Services - Employee Benefits	7.51	0.27
24XX	Support Services - School Administration		
	1XX Personal Services - Salaries	0.00	12,279.55
	2XX Personal Services - Employee Benefits	0.00	54.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		99.38	12,394.89

Schedule of Changes Worksheet

Beginning Fund Balance		21,428.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,752.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,394.89	(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)		18,786.01	(5)



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24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,351.14	1,372.20
2114 County Metal Mines License Taxes	0.00	807.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,351.14	2,180.12

Schedule of Changes Worksheet

Beginning Fund Balance	82,035.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,180.12	(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)	84,215.26	(5)



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28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	185.20	10.14
3281 State Technology Aid	762.99	0.00
5200 Sale or Compensation for Loss of Assets	65.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,013.19	10.14

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	312.50	0.00
6XX Supplies and Materials	9,963.31	764.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,275.81	764.69

Schedule of Changes Worksheet

Beginning Fund Balance	813.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	764.69	(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)	58.64	(5)



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29 - Flexibility Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	55.09
3282	State Flexibility Fund Allocation	0.00	18,897.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	18,952.45

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	4,730.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	4,730.05

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				18,952.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				4,730.05	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				14,222.40	(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	2,658.56	328,914.39
1111	District Levy - Real Property	356,052.75	0.00
1112	District Levy - Personal Property	3,883.35	0.00
1116	District Levy - Net and Gross Proceeds	15,322.28	0.00
1190	Penalties and Interest on Taxes	843.06	1,850.12
1510	Interest Earnings	859.13	1,070.79
3440	State HB20/SB417 Prop Tax Reimb	803.16	6,662.31
3444	State School Block Grant	28,077.56	27,363.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>408,499.85</u>	<u>365,861.36</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	85,000.00	150,000.00
	850 Interest on Debt	347,071.67	220,662.50
	860 Agent Fees/Issuance Costs	215.00	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>432,286.67</u>	<u>371,062.50</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-10,472.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						365,861.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						371,062.50	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-15,673.96	(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	79,013.69	3,863.09
1900	Other Revenue from Local Sources	24.97	0.00
5200	Sale or Compensation for Loss of Assets	0.00	1,623.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79,038.66</u>	<u>5,486.84</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		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	3,598,379.02	652,593.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,598,379.02</u>	<u>652,593.55</u>

Schedule of Changes Worksheet

Beginning Fund Balance				929,263.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,486.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				652,593.55	(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	257,970.43	(4b)	-257,970.43
				-257,970.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				24,185.93	(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	369.54	1,342.81
1111	District Levy - Real Property	1,840.86	0.00
1112	District Levy - Personal Property	261.42	0.00
1190	Penalties and Interest on Taxes	303.22	411.59
1510	Interest Earnings	1,699.08	1,243.88
1900	Other Revenue from Local Sources	0.29	0.00
3440	State HB20/SB417 Prop Tax Reimb	663.62	568.92
3444	State School Block Grant	17,642.33	17,193.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,780.36</u>	<u>20,761.02</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		
4XXX	Facilities Acquisition and Construction Services		
6XX	Supplies and Materials	0.00	5,362.55
7XX	Property and Equipment Acquisition	17,577.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>17,577.00</u>	<u>5,362.55</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					68,834.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,761.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,362.55	(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)					84,232.83	(5)



Trustees' Financial Summary

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82 - Interlocal Agreement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	437.59	195.10
1800 Revenue from Community Services Activities	53,806.70	35,788.32
1900 Other Revenue from Local Sources	755.97	2,187.52
1920 Contributions/Donations from Private Sources	2,350.00	4,275.26
3290 State - Other State Grants	614.66	614.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,964.92	43,060.86

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	20,714.10	20,791.76
4XX Purchased Property Services	562.23	428.84
5XX Other Purchased Services	2,460.20	1,809.72
6XX Supplies and Materials	10,393.73	13,868.68
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	19,615.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,745.76	36,899.00



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82 - Interlocal Agreement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,051.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						43,060.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,899.00	(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)						16,213.02	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	143,621.86	154,615.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	143,621.86	154,615.32

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	143,486.00	138,556.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	143,486.00	138,556.79

Schedule of Changes Worksheet

Beginning Fund Balance	50,917.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154,615.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	138,556.79	(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)	66,976.39	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	69,810.00	107,797.86
XX	XXX 4XXX	710 Land	17,577.00	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	3,631,471.52	652,593.55
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	89,616.54
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	89,616.54

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	29,869.71
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	129,047.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	152,472.00
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
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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	145,572.10	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	6,899.90	0.00	0.00	0.00	
Totals			152,472.00	0.00	0.00	0.00	152,472.00



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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.*