



Trustees' Financial Summary

FY2002-03

Submit ID: 0347-53163310

**16 Gallatin County
0347 Manhattan Elem**

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Ann Cowan

Phone #: (406) 284-6460

(Signature)

(Date)

Chair, Board of Trustees Dennis Grue

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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 #
115	Valley Inservice	LOCAL	LOCAL	LOCAL
201	Title I Part A	FEDERAL	1603473102	84.010A
203	Title II Eisenhower Math/Sci	FEDERAL	1603471502	84.168
205	Title IV Drug Free Schools	FEDERAL	1603471602	84.1846
216	TILT GRANT	LOCAL		
219	Native Amer Repair/Renov	FEDERAL	1603476502	84.352B
301	Title I, Part A, Improving Basic Programs	FEDERAL	1603473103	84.010A
303	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603471403	84.367
305	Title II, Part D, Ed Technology	FEDERAL	1603476003	84.318
307	MISC LOCAL	LOCAL		
309	Title IV, Part A, Safe & Drug-Free	FEDERAL	1603471603	84.186A
311	Title V, Part A, Innovative Programs	FEDERAL	1603473903	84.298
315	Gifted & Talented	STATE	1603471303	State
316	IDEA, Part B, Children w/Disabilities	FEDERAL	1603477703 ALLO	84.027
317	IDEA-Preschool Section 619	FEDERAL	1603477903 ALLO	84.173A
321	Afterschool Grant-CIP	LOCAL		
322	Terrific Tuesday-United Way	LOCAL		
327	Tennis Courts	LOCAL		
328	New Kids Grant	LOCAL		
329	Afterschool Grant-United Way	LOCAL		
330	Peer Helpers Grant	LOCAL		
331	JH Health Grant	LOCAL		
332	Eat Right Montana Grant	LOCAL		
409	Private Insurance-Physical	LOCAL	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)	207,374.32	26,833.08		
02	Taxes Receivable - Real and Personal (120-149)	50,232.50	5,885.83		
03	Taxes Receivable - Protested (150-159)	681.89	75.49		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		868.10		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	8,718.99			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	267,007.70	33,662.50		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		1,337.76		
24	Other Current Liabilities (621-679)	12,627.70			
25	Deferred Revenue (680)	50,914.39	5,961.32		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	63,542.09	7,299.08		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	8,718.99			
37	Reserve for Encumbrances (953)	73,317.46			
48	Fund Balance for Budget (961-970)	121,429.16	26,363.42		
52	TOTAL FUND BALANCE/EQUITY	203,465.61	26,363.42		
53	TOTAL LIABILITIES AND FUND BALANCE	267,007.70	33,662.50		

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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)	1,550.14	72,864.25	185,636.45	
02	Taxes Receivable - Real and Personal (120-149)	1.42			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			15,279.42	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,551.56	72,864.25	200,915.87	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			71,182.50	
24	Other Current Liabilities (621-679)			846.00	
25	Deferred Revenue (680)	1.42			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1.42		72,028.50	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,177.02	
48	Fund Balance for Budget (961-970)	1,550.14	72,864.25	122,710.35	
52	TOTAL FUND BALANCE/EQUITY	1,550.14	72,864.25	128,887.37	
53	TOTAL LIABILITIES AND FUND BALANCE	1,551.56	72,864.25	200,915.87	

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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)				11,574.72
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				11,574.72
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)				11,574.72
52	TOTAL FUND BALANCE/EQUITY				11,574.72
53	TOTAL LIABILITIES AND FUND BALANCE				11,574.72

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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)	126.68	6,928.53	1,985.71	
02	Taxes Receivable - Real and Personal (120-149)			4,043.57	
03	Taxes Receivable - Protested (150-159)			50.44	
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	126.68	6,928.53	6,079.72	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,715.39	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			4,094.01	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,809.40	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	126.68	6,928.53	270.32	
52	TOTAL FUND BALANCE/EQUITY	126.68	6,928.53	270.32	
53	TOTAL LIABILITIES AND FUND BALANCE	126.68	6,928.53	6,079.72	

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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)				
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)				
38	Reserve for Endowments (954)				
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		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)	200,725.13	65,446.26		
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	200,725.13	65,446.26		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	157,102.67			
24	Other Current Liabilities (621-679)	43,622.46	65,446.26		
35	TOTAL LIABILITIES	200,725.13	65,446.26		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	200,725.13	65,446.26		



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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)			199,686.80	
11	Buildings and Building Improvements (331 & 332)			1,484,307.08	
12	Machinery and Equipment (341 & 342)			46,109.80	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				11,845.04
15	Amounts to be Provided (404-406)				182,172.30
20	TOTAL ASSETS AND OTHER DEBITS			1,730,103.68	194,017.34
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)				69,000.00
28	Notes Payable - Noncurrent (720)				6,105.86
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				118,911.48
35	TOTAL LIABILITIES				194,017.34
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,730,103.68	
52	TOTAL FUND BALANCE/EQUITY			1,730,103.68	
53	TOTAL LIABILITIES AND FUND BALANCE			1,730,103.68	194,017.34



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	309,871.55	381,849.06
1112 District Levy - Personal Property	16,837.79	10,959.91
1113 District Levy - Heavy Motor Vehicles	646.09	526.33
1114 District Levy - Pers Prop/Mobile Homes	4,967.04	3,344.00
1190 Penalties and Interest on Taxes	2,793.22	3,554.89
1510 Interest Earnings	12,331.48	6,139.84
1900 Other Revenue from Local Sources	155.08	240.42
3110 Direct State Aid	671,502.64	660,560.13
3115 State Spec Ed Allowable Cost Pymt to Districts	52,128.03	53,051.25
3120 State Guaranteed Tax Base Aid	273,479.16	278,444.34
3440 State HB20/SB417 Prop Tax Reimb	5,144.05	4,672.99
3444 State School Block Grant	72,595.47	70,749.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,422,451.60	1,474,093.06

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	727,657.42	776,704.86
2XX Personal Services - Employee Benefits	83,557.36	88,769.60
3XX Purchased Professional and Technical Services	2,808.75	1,733.78
6XX Supplies and Materials	48,439.50	37,375.46
7XX Property and Equipment Acquisition	16,674.39	13,025.23
21XX Support Services - Students		
1XX Personal Services - Salaries	43,551.76	44,662.37
2XX Personal Services - Employee Benefits	5,946.78	5,994.92
3XX Purchased Professional and Technical Services	1,800.50	1,810.50
221X Improvement of Instruction Services		
5XX Other Purchased Services	648.01	236.56
222X Educational Media Services		
1XX Personal Services - Salaries	24,488.38	27,007.00
2XX Personal Services - Employee Benefits	2,396.23	2,505.88
6XX Supplies and Materials	5,241.68	5,113.70
23XX Support Services - General Administration		
1XX Personal Services - Salaries	34,627.60	35,334.20
2XX Personal Services - Employee Benefits	2,894.31	2,998.44
3XX Purchased Professional and Technical Services	2,744.82	2,808.16
5XX Other Purchased Services	14,318.77	17,562.40
6XX Supplies and Materials	1,552.31	1,178.71



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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		
7XX Property and Equipment Acquisition	778.99	1,233.00
810 Dues and Fees	2,036.40	3,240.40
24XX Support Services - School Administration		
1XX Personal Services - Salaries	77,605.16	79,704.75
2XX Personal Services - Employee Benefits	10,006.03	5,914.60
5XX Other Purchased Services	2,048.10	6,443.16
6XX Supplies and Materials	1,234.34	0.00
7XX Property and Equipment Acquisition	219.00	10,088.00
810 Dues and Fees	335.00	355.00
25XX Support Services - Business		
1XX Personal Services - Salaries	22,211.10	23,289.77
2XX Personal Services - Employee Benefits	3,246.85	3,406.42
3XX Purchased Professional and Technical Services	820.80	0.00
5XX Other Purchased Services	1,500.29	823.36
6XX Supplies and Materials	14,999.07	3,792.25
7XX Property and Equipment Acquisition	481.92	312.00
810 Dues and Fees	75.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	66,868.50	69,609.45
2XX Personal Services - Employee Benefits	7,300.70	4,469.49
4XX Purchased Property Services	79,249.09	76,211.58
5XX Other Purchased Services	656.62	139.08
6XX Supplies and Materials	19,737.72	15,271.21
7XX Property and Equipment Acquisition	4,754.07	1,384.95
810 Dues and Fees	123.60	357.60
27XX Student Transportation Services		
5XX Other Purchased Services	1,455.87	886.50
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	900.00	12,662.50
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	7,000.00	12,600.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	43,832.50	39,205.62
2XX Personal Services - Employee Benefits	4,483.28	5,218.79
5XX Other Purchased Services	925.61	29.20
6XX Supplies and Materials	3,697.36	15,152.91
7XX Property and Equipment Acquisition	1,928.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0347-53163310

**16 Gallatin County
0347 Manhattan Elem**

**** Recalculated ****

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				
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	4,896.99	0.00
		2XX	Personal Services - Employee Benefits	892.84	0.00
		3XX	Purchased Professional and Technical Services	7,843.56	10,600.47
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	900.78	863.64
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	100.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	6,705.99
		2XX	Personal Services - Employee Benefits	0.00	41.74
		6XX	Supplies and Materials	0.00	205.17
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,191.64	0.00
		2XX	Personal Services - Employee Benefits	54.17	0.00
		6XX	Supplies and Materials	260.92	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	159.75
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	587.40
		2XX	Personal Services - Employee Benefits	0.00	3.66
		5XX	Other Purchased Services	56.00	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	3,738.25	3,861.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	14,034.43	14,721.13
		2XX	Personal Services - Employee Benefits	122.79	87.51
		6XX	Supplies and Materials	0.00	489.46
910	Food Services				
	31XX	Food Services			
		3XX	Purchased Professional and Technical Services	45.00	0.00
		5XX	Other Purchased Services	0.00	150.00



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**** Recalculated ****

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	7,449.69	2,466.31
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	483.01	1,222.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,446,829.61	1,498,888.99

Schedule of Changes Worksheet

Beginning Fund Balance	233,628.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,474,093.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,498,888.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year 8,718.99 Less Last Year 6,763.87 (4a)	1,955.12	
Increase/Decrease of Reserve for Encumbrances		
This Year 73,317.46 Less Last Year 80,639.12 (4b)	-7,321.66	
		-5,366.54 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		203,465.61 (5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	25,764.43	0.00
1111	District Levy - Real Property	20,361.41	42,954.97
1112	District Levy - Personal Property	2,663.39	1,503.93
1113	District Levy - Heavy Motor Vehicles	95.99	59.96
1114	District Levy - Pers Prop/Mobile Homes	725.40	500.94
1190	Penalties and Interest on Taxes	465.90	517.73
1510	Interest Earnings	464.08	271.32
2220	County On-Schedule Trans Reimb	25,601.67	24,907.20
3210	State On-Schedule Trans Reimb	25,601.67	24,907.21
3440	State HB20/SB417 Prop Tax Reimb	764.32	517.30
3444	State School Block Grant	9,678.13	9,432.09
6100	Material Prior Period Revenue Adjustments	-1,337.76	-1,337.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>110,848.63</u>	<u>104,234.89</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	6,110.00	7,237.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,062.00	3,504.00
27XX	Student Transportation Services		
5XX	Other Purchased Services	78,145.08	75,055.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	20,367.45	20,367.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>107,684.53</u>	<u>106,163.45</u>



Trustees' Financial Summary

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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					28,291.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					104,234.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					106,163.45	(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)					26,363.42	(5)



Trustees' Financial Summary

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**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	43.63	24.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43.63	24.08

Schedule of Changes Worksheet

Beginning Fund Balance	1,526.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,550.14	(5)



Trustees' Financial Summary

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**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,835.79	1,239.42
2240	County Retirement Distribution	184,260.61	173,902.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>186,096.40</u>	<u>175,141.71</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	106,656.91	126,407.61
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	6,419.54	6,589.01
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	3,589.43	3,973.43
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	6,096.09	6,304.54
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	10,891.70	11,427.98
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,255.46	3,563.66
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	8,960.92	9,670.56
277	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,387.21	0.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,247.04	0.00
279	Federal Individuals with Disabilities Education Act (IDEA)		
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	504.93	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,404.18	4,932.75
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	248.44	0.00



Trustees' Financial Summary

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16 Gallatin County
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**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
286	Federal Drug Free Grant (Title IV)				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	110.19	0.00
290	Federal Title I Grant - Even Start\LEA				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,340.42	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	4,231.95	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,755.56	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1,115.80
3XX	Undistributed Vocational Education Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	2,206.02	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	8,819.66
424	Title I, Part B, Subpart 3, Even Start				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	94.63
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	286.31
		21XX	Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	46.50
456	IDEA, Part B, Children with Disabilities				
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	260.41
457	IDEA Preschool				
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	566.47



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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
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	0.00	82.69
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,007.02	2,083.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>168,313.01</u>	<u>186,225.23</u>

Schedule of Changes Worksheet

Beginning Fund Balance	83,947.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	175,141.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	186,225.23	(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)	72,864.25	(5)



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
301 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	44,522.00
303 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,988.99
305 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,997.00
307 MISC LOCAL	
1900 Other Revenue from Local Sources	223.33
309 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,349.00
311 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	5,861.00
315 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
316 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	100,463.50
317 IDEA-Preschool Section 619	
4570 IDEA Preschool	6,116.00
321 Afterschool Grant-CIP	
1900 Other Revenue from Local Sources	6,372.73
322 Terrific Tuesday-United Way	
1900 Other Revenue from Local Sources	1,000.00
327 Tennis Courts	
1900 Other Revenue from Local Sources	1,000.00
328 New Kids Grant	
1900 Other Revenue from Local Sources	430.48
329 Afterschool Grant-United Way	
1900 Other Revenue from Local Sources	4,000.00
330 Peer Helpers Grant	
1900 Other Revenue from Local Sources	250.00
331 JH Health Grant	
1900 Other Revenue from Local Sources	837.86
332 Eat Right Montana Grant	
1900 Other Revenue from Local Sources	150.00
409 Private Insurance-Physical	
1900 Other Revenue from Local Sources	15,279.42



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**** Recalculated ****

15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	220,759.31
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
115 Valley Inservice	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	249.23
21XX Support Services - Students	
6XX Supplies and Materials	87.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	184.65
115 Subtotal	520.88
201 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,495.66
2XX Personal Services - Employee Benefits	19.13
201 Subtotal	1,514.79
203 Title II Eisenhower Math/Sci	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
5XX Other Purchased Services	478.40
205 Title IV Drug Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	346.55
221X Improvement of Instruction Services	
5XX Other Purchased Services	69.27
222X Educational Media Services	
6XX Supplies and Materials	195.00
205 Subtotal	610.82



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
216 TILT GRANT	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	458.98
219 Native Amer Repair/Renov	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
7XX Property and Equipment Acquisition	2,212.15
301 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	38,251.69
2XX Personal Services - Employee Benefits	134.84
	38,386.53
301 Subtotal	
303 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	19,189.20
2XX Personal Services - Employee Benefits	6.31
21XX Support Services - Students	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	1.92
6XX Supplies and Materials	72.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,183.29
	21,052.72
303 Subtotal	
305 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,967.00
307 MISC LOCAL	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	18.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	
307 Subtotal	18.00
311 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs 1XXX Instruction 6XX Supplies and Materials	5,861.00
315 Gifted & Talented	
360 State Gifted & Talented Reimbursement 1XXX Instruction 1XX Personal Services - Salaries	918.00
316 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services 21XX Support Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 62XX Resources Transferred to Other School Districts or Cooper 930 Federal/State Grant Resources Transferred to Other Distric	26,000.00 4,130.14 477.46 2,302.33 3.93 14,214.26 3,335.38 50,000.00
316 Subtotal	100,463.50
317 IDEA-Preschool Section 619	
457 IDEA Preschool 21XX Support Services - Students 1XX Personal Services - Salaries 62XX Resources Transferred to Other School Districts or Cooper 930 Federal/State Grant Resources Transferred to Other Distric	3,157.00 2,959.00
317 Subtotal	6,116.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
321 Afterschool Grant-CIP	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	5,010.00
6XX Supplies and Materials	318.90
21XX Support Services - Students	
1XX Personal Services - Salaries	1,002.73
6XX Supplies and Materials	41.10
	6,372.73
321 Subtotal	
322 Terrific Tuesday-United Way	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	401.98
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	328.02
27XX Student Transportation Services	
5XX Other Purchased Services	270.00
	1,000.00
322 Subtotal	
328 New Kids Grant	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	430.48
329 Afterschool Grant-United Way	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	224.02
330 Peer Helpers Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	519.90



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
331 JH Health Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	857.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00
	189,983.75

Schedule of Changes Worksheet

Beginning Fund Balance	96,108.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	220,759.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	189,983.75	(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 6,177.02 Less Last Year 4,173.85	(4b)	2,003.17
		2,003.17 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	128,887.37	(5)



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Valley Inservice	0.00	520.88	-520.88
201 Title I Part A	0.00	1514.79	-1514.79
203 Title II Eisenhower Math/Sci	0.00	478.40	-478.40
205 Title IV Drug Free Schools	0.00	610.82	-610.82
216 TILT GRANT	0.00	458.98	-458.98
219 Native Amer Repair/Renov	0.00	2212.15	-2212.15
301 Title I, Part A, Improving Basic Programs	44,522.00	38386.53	6135.47
303 Title II, Part A, Teacher/Principal Train/Recruit	26,988.99	21052.72	5936.27
305 Title II, Part D, Ed Technology	1,997.00	1967.00	30.00
307 MISC LOCAL	223.33	18.00	205.33
309 Title IV, Part A, Safe & Drug-Free	4,349.00	0.00	4349.00
311 Title V, Part A, Innovative Programs	5,861.00	5861.00	.00
315 Gifted & Talented	918.00	918.00	.00
316 IDEA, Part B, Children w/Disabilities	100,463.50	100463.50	.00
317 IDEA-Preschool Section 619	6,116.00	6116.00	.00
321 Afterschool Grant-CIP	6,372.73	6372.73	.00
322 Terrific Tuesday-United Way	1,000.00	1000.00	.00
327 Tennis Courts	1,000.00	0.00	1000.00
328 New Kids Grant	430.48	430.48	.00
329 Afterschool Grant-United Way	4,000.00	224.02	3775.98
330 Peer Helpers Grant	250.00	519.90	-269.90
331 JH Health Grant	837.86	857.85	-19.99
332 Eat Right Montana Grant	150.00	0.00	150.00
409 Private Insurance-Physical	15,279.42	0.00	15279.42
Total	220,759.31	189,983.75	30,775.56



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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	280.51	158.82
5300 Operating Transfers from Other Funds	483.01	1,222.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	763.52	1,381.22

Schedule of Changes Worksheet

Beginning Fund Balance	10,193.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,381.22	(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)	11,574.72	(5)

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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	86.40	0.24
3281	State Technology Aid	322.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>409.12</u>	<u>0.24</u>

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

PRC Program Function Object		2002 Value	2003 Value
298	Miscellaneous OPI and Non-OPI State Grants/Loans		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,470.02	0.00
	7XX Property and Equipment Acquisition	2,771.62	0.00
	221X Improvement of Instruction Services		
	5XX Other Purchased Services	238.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>4,480.14</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		126.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.24	(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)
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)		126.68	(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	41.44
3282 State Flexibility Fund Allocation	0.00	6,887.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	6,928.53

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,928.53	(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)	6,928.53	(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
1111	District Levy - Real Property	33,161.24	28,873.95
1112	District Levy - Personal Property	1,972.14	1,070.22
1113	District Levy - Heavy Motor Vehicles	47.54	40.40
1114	District Levy - Pers Prop/Mobile Homes	561.34	371.26
1190	Penalties and Interest on Taxes	432.98	406.73
1510	Interest Earnings	170.73	25.82
3440	State HB20/SB417 Prop Tax Reimb	550.17	345.60
3444	State School Block Grant	8,065.86	7,860.80
6100	Material Prior Period Revenue Adjustments	-1,715.39	-1,715.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>43,246.61</u>	<u>37,279.39</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	37,000.00	36,000.00
	850 Interest on Debt	8,977.33	6,703.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>45,977.33</u>	<u>42,703.75</u>



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**** Recalculated ****

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						5,694.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,279.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						42,703.75	(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)						270.32	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	42,823.89	42,455.91
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	900.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	12,662.50
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	39,789.26
b. Related Services Block Grant Entitlement	13261.99
c. Total Entitlements Subject to Reversion	53,051.25

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	70,558.16
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	71,070.63
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	39,205.62	0.00	0.00	0.00	
280	1XXX	2XX	5,218.79	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	29.20	0.00	0.00	0.00	
280	1XXX	6XX	15,152.91	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	10,600.47	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	863.64	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	0.00	0.00	0.00	0.00	
Totals			71,070.63	0.00	0.00	0.00	71,070.63



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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.*