



Trustees' Financial Summary

FY2002-03

Submit ID: 0348-9051389

**16 Gallatin County
0348 Manhattan H S**

**** 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 #
318	Vo Ed Carl D Perkins-Comp	FEDERAL	1603488102 BG	84.048A
324	Vo Ed All Career & Tech Ed Programs	STATE	STATE	State

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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)	209,329.32	22,272.59		-4,787.52
02	Taxes Receivable - Real and Personal (120-149)	33,945.70	3,829.58		
03	Taxes Receivable - Protested (150-159)	277.67	29.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		603.25		5,204.68
06	Other Current Assets (190-210)				185.45
07	Inventories (220 & 230)	9,123.01			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	252,675.70	26,735.24		602.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	2,412.37	595.81		69.70
24	Other Current Liabilities (621-679)	7,964.74			
25	Deferred Revenue (680)	34,223.37	3,859.40		292.27
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	44,600.48	4,455.21		361.97
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	9,123.01			
37	Reserve for Encumbrances (953)	95,943.40			150.00
48	Fund Balance for Budget (961-970)	103,008.81	22,280.03		90.63
52	TOTAL FUND BALANCE/EQUITY	208,075.22	22,280.03		240.63
53	TOTAL LIABILITIES AND FUND BALANCE	252,675.70	26,735.24		602.60

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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)	141.06	65,781.67	1,928.49	5,326.92
02	Taxes Receivable - Real and Personal (120-149)	65.39			8.96
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		4,490.82		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	206.45	70,272.49	1,928.49	5,335.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			500.00	
25	Deferred Revenue (680)	65.39			8.96
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	65.39		500.00	8.96
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,428.49	
48	Fund Balance for Budget (961-970)	141.06	70,272.49		5,326.92
52	TOTAL FUND BALANCE/EQUITY	141.06	70,272.49	1,428.49	5,326.92
53	TOTAL LIABILITIES AND FUND BALANCE	206.45	70,272.49	1,928.49	5,335.88

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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)	22,336.80			9,119.29
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)	4,290.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,626.80			9,119.29
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)	26,626.80			9,119.29
52	TOTAL FUND BALANCE/EQUITY	26,626.80			9,119.29
53	TOTAL LIABILITIES AND FUND BALANCE	26,626.80			9,119.29

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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)	28.27	4,147.28	246,873.68	
02	Taxes Receivable - Real and Personal (120-149)			30,337.21	
03	Taxes Receivable - Protested (150-159)			242.31	
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	28.27	4,147.28	277,453.20	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			235,239.47	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			30,579.52	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			265,818.99	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	28.27	4,147.28	11,634.21	
52	TOTAL FUND BALANCE/EQUITY	28.27	4,147.28	11,634.21	
53	TOTAL LIABILITIES AND FUND BALANCE	28.27	4,147.28	277,453.20	

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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)	29,911.57	140,291.68		
02	Taxes Receivable - Real and Personal (120-149)		320.75		
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	29,911.57	140,612.43		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		320.75		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		320.75		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	29,911.57	140,291.68		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	29,911.57	140,291.68		
53	TOTAL LIABILITIES AND FUND BALANCE	29,911.57	140,612.43		

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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)	11,705.67		36,403.31	
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	11,705.67		36,403.31	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,138.14	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,138.14	
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)	11,705.67		35,265.17	
52	TOTAL FUND BALANCE/EQUITY	11,705.67		35,265.17	
53	TOTAL LIABILITIES AND FUND BALANCE	11,705.67		36,403.31	



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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)				518.70
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				518.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				518.70
35	TOTAL LIABILITIES				518.70
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				518.70



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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)			306,899.99	
11	Buildings and Building Improvements (331 & 332)			4,810,132.01	
12	Machinery and Equipment (341 & 342)			141,258.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				20,753.50
15	Amounts to be Provided (404-406)				3,020,711.09
20	TOTAL ASSETS AND OTHER DEBITS			5,258,290.00	3,041,464.59
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)				2,944,000.00
28	Notes Payable - Noncurrent (720)				19,651.04
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				77,813.55
35	TOTAL LIABILITIES				3,041,464.59
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			5,258,290.00	
52	TOTAL FUND BALANCE/EQUITY			5,258,290.00	
53	TOTAL LIABILITIES AND FUND BALANCE			5,258,290.00	3,041,464.59



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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	219,861.17	258,479.17
1112 District Levy - Personal Property	12,097.54	8,542.43
1113 District Levy - Heavy Motor Vehicles	365.55	223.76
1114 District Levy - Pers Prop/Mobile Homes	2,982.45	1,775.96
1190 Penalties and Interest on Taxes	2,318.98	2,042.45
1510 Interest Earnings	5,463.82	2,747.08
1900 Other Revenue from Local Sources	1,136.18	1,147.75
3110 Direct State Aid	590,848.18	597,497.08
3115 State Spec Ed Allowable Cost Pymt to Districts	33,829.40	35,152.50
3120 State Guaranteed Tax Base Aid	211,960.95	219,596.58
3440 State HB20/SB417 Prop Tax Reimb	6,115.87	5,720.20
3444 State School Block Grant	56,192.83	54,764.26
6100 Material Prior Period Revenue Adjustments	-2,412.37	-2,412.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,140,760.55	1,185,276.85

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	363,727.13	406,640.41
2XX Personal Services - Employee Benefits	42,907.23	47,866.64
3XX Purchased Professional and Technical Services	1,872.51	1,155.85
6XX Supplies and Materials	62,296.57	66,523.01
7XX Property and Equipment Acquisition	18,393.50	12,526.43
21XX Support Services - Students		
1XX Personal Services - Salaries	27,095.04	29,041.00
2XX Personal Services - Employee Benefits	2,432.76	2,512.97
3XX Purchased Professional and Technical Services	908.00	1,718.50
221X Improvement of Instruction Services		
5XX Other Purchased Services	431.72	1,533.95
222X Educational Media Services		
1XX Personal Services - Salaries	35,253.79	37,113.88
2XX Personal Services - Employee Benefits	3,163.07	221.90
6XX Supplies and Materials	1,195.27	1,380.16
7XX Property and Equipment Acquisition	644.35	1,769.37
23XX Support Services - General Administration		
1XX Personal Services - Salaries	23,084.40	23,839.80
2XX Personal Services - Employee Benefits	1,941.22	1,995.05
3XX Purchased Professional and Technical Services	2,472.80	2,785.42



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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			
		5XX	Other Purchased Services	13,084.08	11,992.01
		6XX	Supplies and Materials	720.87	1,117.52
		810	Dues and Fees	1,357.60	229.60
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	77,319.26	80,123.23
		2XX	Personal Services - Employee Benefits	5,803.13	5,901.73
		5XX	Other Purchased Services	3,101.51	4,603.86
		6XX	Supplies and Materials	1,913.41	664.79
		7XX	Property and Equipment Acquisition	0.00	389.00
		810	Dues and Fees	832.30	861.20
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,807.77	15,578.13
		2XX	Personal Services - Employee Benefits	2,172.06	2,268.21
		3XX	Purchased Professional and Technical Services	547.20	0.00
		5XX	Other Purchased Services	1,134.28	760.65
		6XX	Supplies and Materials	9,577.83	3,074.37
		7XX	Property and Equipment Acquisition	321.28	1,762.19
		810	Dues and Fees	50.00	125.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	46,072.18	43,388.28
		2XX	Personal Services - Employee Benefits	5,609.14	8,527.36
		4XX	Purchased Property Services	53,417.88	63,206.96
		5XX	Other Purchased Services	301.02	348.69
		6XX	Supplies and Materials	9,517.06	8,460.74
		7XX	Property and Equipment Acquisition	1,000.00	1,027.83
		810	Dues and Fees	82.40	238.40
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	600.00	1,350.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	25,168.08	8,314.51
		850	Interest on Debt	4,064.44	1,619.29
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	67,931.26	43,595.03
		2XX	Personal Services - Employee Benefits	13,724.96	4,160.30
		5XX	Other Purchased Services	564.91	0.00
		6XX	Supplies and Materials	0.00	561.52
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	4,028.95	0.00

Trustees' Financial Summary

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16 Gallatin County
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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
280	Special Education - Local and State				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	1,319.51	0.00
		6XX	Supplies and Materials	0.00	45.34
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	200.00	0.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	319.50	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	86,921.72
		2XX	Personal Services - Employee Benefits	0.00	523.82
		5XX	Other Purchased Services	0.00	1,853.21
		6XX	Supplies and Materials	0.00	11,989.66
		7XX	Property and Equipment Acquisition	0.00	17,344.00
		810	Dues and Fees	0.00	1,000.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	0.00	654.25
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	77,717.21	0.00
		2XX	Personal Services - Employee Benefits	719.25	0.00
		5XX	Other Purchased Services	2,540.97	0.00
		6XX	Supplies and Materials	6,437.95	0.00
		7XX	Property and Equipment Acquisition	15,435.67	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	505.51	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	7,265.50	3,871.50
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	9,344.22	11,015.56
		2XX	Personal Services - Employee Benefits	86.48	66.31
		5XX	Other Purchased Services	3,558.89	3,517.88
		6XX	Supplies and Materials	0.00	431.50
		810	Dues and Fees	0.00	150.00
		8XX	Other Expenditures	905.00	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	18,275.00	23,353.60
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	43,041.57	47,056.87
		2XX	Personal Services - Employee Benefits	398.34	283.04
		5XX	Other Purchased Services	1,424.90	5,334.49
		6XX	Supplies and Materials	10,141.91	8,280.23
		7XX	Property and Equipment Acquisition	244.36	19,610.00
		810	Dues and Fees	0.00	3,395.00
		8XX	Other Expenditures	2,250.00	0.00
910	Food Services				
	31XX	Food Services			
		3XX	Purchased Professional and Technical Services	30.00	0.00
		6XX	Supplies and Materials	3,821.19	0.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,054.08	421.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,159,681.23</u>	<u>1,199,994.63</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					200,354.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,185,276.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,199,994.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	9,123.01	Less Last Year	8,894.90	(4a)	228.11	
Increase/Decrease of Reserve for Encumbrances						
This Year	95,943.40	Less Last Year	73,733.03	(4b)	22,210.37	
					22,438.48	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					208,075.22	(5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	28,220.09	28,019.23
1112	District Levy - Personal Property	1,717.43	1,033.51
1113	District Levy - Heavy Motor Vehicles	46.50	24.43
1114	District Levy - Pers Prop/Mobile Homes	426.02	235.85
1190	Penalties and Interest on Taxes	327.25	270.43
1510	Interest Earnings	494.06	250.22
2220	County On-Schedule Trans Reimb	17,670.10	17,789.14
3210	State On-Schedule Trans Reimb	17,670.10	17,789.14
3440	State HB20/SB417 Prop Tax Reimb	778.06	614.35
3444	State School Block Grant	7,711.11	7,515.07
6100	Material Prior Period Revenue Adjustments	-595.81	-595.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74,464.91</u>	<u>72,945.56</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	4,074.00	4,541.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,041.00	2,336.00
27XX	Student Transportation Services		
5XX	Other Purchased Services	54,062.28	53,771.88
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	14,153.67	14,153.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>74,330.95</u>	<u>74,802.55</u>



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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						24,137.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,945.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,802.55	(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)						22,280.03	(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	0.00	69.31
1611 National School Lunch Program	83,124.55	82,999.95
4550 Federal Child Nutrition	48,286.21	41,465.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	131,410.76	124,534.82

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	39,275.95	42,670.32
2XX Personal Services - Employee Benefits	7,084.62	9,430.10
4XX Purchased Property Services	205.00	880.11
5XX Other Purchased Services	1,382.23	1,431.52
6XX Supplies and Materials	73,383.89	69,630.05
810 Dues and Fees	0.00	75.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	121,331.69	124,117.10



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**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-327.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						124,534.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,117.10	(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	150.00	Less Last Year	0.00	(4b)		150.00	
						150.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						240.64	(5)



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**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	760.47	0.00
1111	District Levy - Real Property	657.00	55.15
1112	District Levy - Personal Property	20.91	25.03
1113	District Levy - Heavy Motor Vehicles	2.33	0.13
1114	District Levy - Pers Prop/Mobile Homes	16.17	9.47
1190	Penalties and Interest on Taxes	11.69	6.11
1510	Interest Earnings	2.77	0.29
3440	State HB20/SB417 Prop Tax Reimb	38.90	0.00
3444	State School Block Grant	44.49	43.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,554.73</u>	<u>139.54</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		
1XXX	Instruction		
5XX	Other Purchased Services	1,606.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,606.54</u>	<u>0.00</u>



Trustees' Financial Summary

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**** Recalculated ****

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						139.54	(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)						141.06	(5)



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14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,169.43	1,084.33
2240	County Retirement Distribution	146,500.00	149,739.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>147,669.43</u>	<u>150,824.23</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	55,668.95	87,140.13
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,017.28	4,305.30
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,377.89	5,132.68
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,973.66	4,202.92
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,270.41	11,999.42
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,308.11	2,379.80
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,386.63	5,906.78
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,388.06	9,961.43
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	600.48	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	12,624.42
399 Miscellaneous Federal Vocational Education Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	825.22	0.00
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,905.68	0.00



Trustees' Financial Summary

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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
3XX Undistributed Vocational Education Programs		
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	244.30	27.40
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,187.96	1,579.35
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	5,564.96	6,403.68
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,851.86	5,273.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,571.45	156,936.85

Schedule of Changes Worksheet

Beginning Fund Balance	76,385.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150,824.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	156,936.85	(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)	70,272.49	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
318 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,073.00
324 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,305.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,378.00

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

PRC Program Function Object	2003 Value
318 Vo Ed Carl D Perkins-Comp	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,870.50
7XX Property and Equipment Acquisition	6,202.50
318 Subtotal	9,073.00
324 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	886.80
221X Improvement of Instruction Services	
5XX Other Purchased Services	360.45
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,047.85
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	375.10
7XX Property and Equipment Acquisition	634.80
324 Subtotal	3,305.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	12,378.00
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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,852.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,378.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,378.00	(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	1,428.49	Less Last Year	5,852.89	(4b)	-4,424.40	
					-4,424.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,428.49	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
318 Vo Ed Carl D Perkins-Comp	9,073.00	9073.00	.00
324 Vo Ed All Career & Tech Ed Programs	3,305.00	3305.00	.00
Total	<u>12,378.00</u>	<u>12,378.00</u>	<u>.00</u>



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17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1112	District Levy - Personal Property	0.09	0.00
1190	Penalties and Interest on Taxes	0.07	0.00
1340	Fees for Adult Education	442.00	402.00
1510	Interest Earnings	140.16	82.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>582.32</u>	<u>484.49</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	247.50	180.00
	2XX Personal Services - Employee Benefits	0.00	0.57
	3XX Purchased Professional and Technical Services	0.00	150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>247.50</u>	<u>330.57</u>

Schedule of Changes Worksheet

Beginning Fund Balance				5,173.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				484.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				330.57	(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)				5,326.92	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	4,375.00	8,250.00
1510 Interest Earnings	689.58	373.59
3260 State Driver's Education Reimbursement	2,927.44	4,565.26
5200 Sale or Compensation for Loss of Assets	0.00	2,884.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,992.02	16,072.93

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	4,977.46	8,914.40
2XX Personal Services - Employee Benefits	0.00	28.94
4XX Purchased Property Services	810.00	1,425.00
5XX Other Purchased Services	0.00	3,134.08
6XX Supplies and Materials	530.23	2,580.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,317.69	16,082.46



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18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						26,636.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,072.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,082.46	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,626.80	(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	215.85	132.48
5300 Operating Transfers from Other Funds	1,054.08	421.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,269.93	554.39

Schedule of Changes Worksheet

Beginning Fund Balance	8,564.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	554.39	(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)	9,119.29	(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	54.86	0.10
3281	State Technology Aid	279.69	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>334.55</u>	<u>0.10</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	980.02	0.00
	3XX Purchased Professional and Technical Services	159.00	0.00
	7XX Property and Equipment Acquisition	2,025.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,164.36</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				28.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				0.10	(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)				28.27	(5)



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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	25.03
3282 State Flexibility Fund Allocation	0.00	4,122.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,147.28

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,147.28	(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)	4,147.28	(5)



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**** Recalculated ****

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	227,202.02	227,084.75
1112	District Levy - Personal Property	13,015.40	8,107.47
1113	District Levy - Heavy Motor Vehicles	284.71	198.35
1114	District Levy - Pers Prop/Mobile Homes	3,295.83	1,925.81
1190	Penalties and Interest on Taxes	2,865.02	2,281.53
1510	Interest Earnings	3,314.31	1,894.45
3120	State Guaranteed Tax Base Aid	22,352.86	20,274.49
3440	State HB20/SB417 Prop Tax Reimb	6,281.20	4,991.76
3444	State School Block Grant	67,739.71	66,017.59
6100	Material Prior Period Revenue Adjustments	-6,816.97	-6,816.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>339,534.09</u>	<u>325,959.23</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	323,000.00	191,000.00
	850 Interest on Debt	266,945.60	164,507.18
	860 Agent Fees/Issuance Costs	150.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>590,095.60</u>	<u>355,707.18</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					41,382.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					325,959.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					355,707.18	(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)					11,634.21	(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	1,067.89	468.67
1900	Other Revenue from Local Sources	5,052.50	210.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,120.39</u>	<u>678.67</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		
	4XX Purchased Property Services	5,375.32	0.00
	6XX Supplies and Materials	0.00	536.04
4XXX	Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition	8,754.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>14,130.06</u>	<u>536.04</u>

Schedule of Changes Worksheet

Beginning Fund Balance				29,768.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				678.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				536.04	(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)				29,911.57	(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
1111 District Levy - Real Property	42.13	0.00
1112 District Levy - Personal Property	187.27	4.88
1114 District Levy - Pers Prop/Mobile Homes	9.06	0.00
1190 Penalties and Interest on Taxes	141.89	0.00
1510 Interest Earnings	5,636.39	2,566.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,016.74	2,571.64

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		
7XX Property and Equipment Acquisition	0.00	52,865.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	4,620.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	57,485.50



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**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						195,205.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,571.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,485.50	(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)						140,291.68	(5)



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**** Recalculated ****

81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	223.60	163.25
1900	Other Revenue from Local Sources	1,821.00	2,750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,044.60	2,913.25

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

PRC Program Function Object	2002 Value	2003 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	250.00	0.00
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	250.00	1,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	9,792.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,913.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(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)	11,705.67	(5)



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**** Recalculated ****

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	148,385.87	150,115.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148,385.87	150,115.98

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	147,324.32	154,417.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	147,324.32	154,417.93

Schedule of Changes Worksheet

Beginning Fund Balance					39,567.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					150,115.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					154,417.93	(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)					35,265.17	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	28,549.20	27,743.29
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	9,354.74	1,350.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	4,620.50
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	1,606.54	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	26,364.92
b. Related Services Block Grant Entitlement	8787.58
c. Total Entitlements Subject to Reversion	35,152.50

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)]	46,752.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	48,362.19
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	43,595.03	0.00	0.00	0.00	
280	1XXX	2XX	4,160.30	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	561.52	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	45.34	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	0.00	0.00	0.00	0.00	
Totals			48,362.19	0.00	0.00	0.00	48,362.19



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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.*