



Trustees' Financial Summary

FY2002-03

Submit ID: 0487-1633218

25 Lewis & Clark County
0487 Helena 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 Kim Harris

Phone #: (406) 447-8535

(Signature)

(Date)

Chair, Board of Trustees Brenda Nordlund

(Signature)

(Date)

County Superintendent Marsha Davis

(Signature)

(Date)

Software

Accounting Package: NCS

For FY03 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.

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PRC	Title	Project Type	Project Number	CFDA #
021	MTA CONSENSUS INSTITUTE	LOCAL		
022	CSPD RPICKLEY PEAR REIMBURSEMENTS	LOCAL		
045	KESSLER CLOSEOUT	LOCAL		
106	ED COSTS FOR SIGNIF NEEDS STUDENTS	STATE	2504877603P2	
107	Drug and Violence Prevention Coor for MS	FEDERAL	s184k010109	84.184K
108	DISNEY AWARD SHULTZ	LOCAL		
109	Safe & Drug-Free Schools	FEDERAL	02B0281338	84.186A
118	Summer School	LOCAL		Local
121	Title I, Part A, Accountability	FEDERAL	2504873102	84.348A
124	MEDICAID REIMBURSEMENT	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
133	Gifted & Talented	STATE	2504871303	State
142	TITLE II, DARTS MINI GRANTS	FEDERAL	2504871502	84.281
143	Title I, Part A, Accountability	FEDERAL	2504871403	84.348A
162	MT DEPT ENVIRONMENTAL QUALITY	FEDERAL	DEFG4899R802104	81.119
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	2504871603	84.186A
171	CURLEE WAL MART AWARD	LOCAL		
173	DRISCOLL MEMORIAL	LOCAL		
177	ERICKSON PRESIDENTIAL AWARD	LOCAL		
179	WOLF US WEST	LOCAL		
180	HAWTHORNE DONATIONS	LOCAL		
182	DARCY MEMORIAL	LOCAL		
301	COMPUTER TRAINING	FEDERAL	NONE	17.250
302	GENERAL EDUCATION DIPLOMA	LOCAL		
313	Title I, Part A, Accountability	FEDERAL	2504873103	84.348A
393	Title V, Part A, Innovative Programs	FEDERAL	2504873903	84.298
401	GIFTED AND TALENTED AFTERSCHOOL	LOCAL		
403	DESTINATION IMAGINATION	LOCAL		
404	PEAK TUITION	LOCAL		
406	STATE DAY TREATMENT	STATE	2504877602RES	
501	WORKFORCE INVESTMENT ACT ADULT	FEDERAL	02083A	17.258
504	YOUTH LITERACY	LOCAL		
505	INSTITUTIONAL ABE	LOCAL		
507	REDUCED CLASS SIZE	FEDERAL	2504876202	84.340
508	Title VII, Indian Education	FEDERAL	S060A020856	84.060
510	ABE - TANF	FEDERAL	2504875302PP	93.558
513	ARTISTS IN THE SCHOOLS	STATE	NONE	
514	COMPREHENSIVE SCHOOL REFORM	FEDERAL	2504876302	84.332A
515	EDUCATION OF HOMELESS CHILDREN	FEDERAL	2504885702	84.196
518	SAFE AND DRUG FREE SCHOOL -	FEDERAL	S184K010109	84.18K
524	TITLE II EISENHOWER MATH/SCIENCE	FEDERAL	2504871502	84.168



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PRC	Title	Project Type	Project Number	CFDA #
532	ABE - TANF	FEDERAL	2504875303	93.558
548	AFTER SCHOOL LEARNING CENTERS	FEDERAL	S287B011523-02	84.287B
562	Adult Basic Ed - State	STATE	2504875603BG	State
563	Adult Basic Ed - Federal	FEDERAL	2504875603BG	84.002
572	Title X, Part C, Ed of Homeless Children	FEDERAL	2504875703	84.196
603	Title II, Part D, Ed Technology	FEDERAL	2504876003	84.318
772	IDEA PART B SPECIAL ED MENTORING	FEDERAL	2504877703MENT	84.027A
773	IDEA, Part B, Children w/Disabilities	FEDERAL	2504877703ALLO	84.027
783	IDEA State Program Improvement	FEDERAL	2504877803	84.323A
793	IDEA-Preschool Section 619	FEDERAL	2504877903ALLO	84.173A
899	SUMMER BAND	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)	1,759,137.33	277,820.91	347,096.49	-134,982.35
02	Taxes Receivable - Real and Personal (120-149)	342,865.17	42,270.72	1,680.18	
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)	8,052.72	985.76		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,110,055.22	321,077.39	348,776.67	-134,982.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	422,566.85			
25	Deferred Revenue (680)	342,865.17	42,270.72	1,680.18	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	765,432.02	42,270.72	1,680.18	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	224,983.98	8,379.40	106,112.00	110.00
48	Fund Balance for Budget (961-970)	1,119,639.22	270,427.27	240,984.49	-135,092.35
52	TOTAL FUND BALANCE/EQUITY	1,344,623.20	278,806.67	347,096.49	-134,982.35
53	TOTAL LIABILITIES AND FUND BALANCE	2,110,055.22	321,077.39	348,776.67	-134,982.35

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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)	7,679.57	1,566,548.15	303,372.24	68,599.99
02	Taxes Receivable - Real and Personal (120-149)	9.49			5,624.53
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			200,413.92	
06	Other Current Assets (190-210)			2,536.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,689.06	1,566,548.15	506,322.16	74,224.52
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		263,286.10	13,665.57	
25	Deferred Revenue (680)	9.49		85,207.03	5,624.53
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9.49	263,286.10	98,872.60	5,624.53
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			18,000.00	
48	Fund Balance for Budget (961-970)	7,679.57	1,303,262.05	389,449.56	68,599.99
52	TOTAL FUND BALANCE/EQUITY	7,679.57	1,303,262.05	407,449.56	68,599.99
53	TOTAL LIABILITIES AND FUND BALANCE	7,689.06	1,566,548.15	506,322.16	74,224.52

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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)			72,417.01	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			8,882.27	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			81,299.28	
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)			81,299.28	
52	TOTAL FUND BALANCE/EQUITY			81,299.28	
53	TOTAL LIABILITIES AND FUND BALANCE			81,299.28	

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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)	184,152.38	178,999.90	265,545.94	
02	Taxes Receivable - Real and Personal (120-149)	1,704.71		23,730.35	
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	185,857.09	178,999.90	289,276.29	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			100.00	
25	Deferred Revenue (680)	1,704.71		23,730.35	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,704.71		23,830.35	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	184,152.38	178,999.90	265,445.94	
52	TOTAL FUND BALANCE/EQUITY	184,152.38	178,999.90	265,445.94	
53	TOTAL LIABILITIES AND FUND BALANCE	185,857.09	178,999.90	289,276.29	

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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)	425,863.54	1,427,162.92	23,685.35	
02	Taxes Receivable - Real and Personal (120-149)		35,822.05		
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)			4,360.20	
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	425,863.54	1,462,984.97	28,045.55	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		35,822.05		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		35,822.05		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	200.00	68,044.17		
48	Fund Balance for Budget (961-970)	425,663.54	1,359,118.75		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)			28,045.55	
52	TOTAL FUND BALANCE/EQUITY	425,863.54	1,427,162.92	28,045.55	
53	TOTAL LIABILITIES AND FUND BALANCE	425,863.54	1,462,984.97	28,045.55	

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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)			219,836.67	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			137,372.20	
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			357,208.87	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			54,735.59	
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			54,735.59	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)			234,592.61	
51	Retained Earnings (930-940)			67,880.67	
52	TOTAL FUND BALANCE/EQUITY			302,473.28	
53	TOTAL LIABILITIES AND FUND BALANCE			357,208.87	



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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)		199,164.32	3,823,485.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		160.00	196,445.00	
07	Inventories (220 & 230)		47,575.15		
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)		5,113.02		
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		252,012.49	4,019,930.04	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		15,638.03		
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		15,638.03		
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)		154,942.02		
51	Retained Earnings (930-940)		81,432.44	4,019,930.04	
52	TOTAL FUND BALANCE/EQUITY		236,374.46	4,019,930.04	
53	TOTAL LIABILITIES AND FUND BALANCE		252,012.49	4,019,930.04	

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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)			49,967.40	1,672.57
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			49,967.40	1,672.57
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)			49,967.40	1,672.57
52	TOTAL FUND BALANCE/EQUITY			49,967.40	1,672.57
53	TOTAL LIABILITIES AND FUND BALANCE			49,967.40	1,672.57



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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)	122,966.32	1,930,165.45		
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	122,966.32	1,930,165.45		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	122,966.32	1,930,165.45		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	122,966.32	1,930,165.45		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	122,966.32	1,930,165.45		



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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)			2,240,527.00	
11	Buildings and Building Improvements (331 & 332)			21,542,158.00	
12	Machinery and Equipment (341 & 342)			5,466,014.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				265,445.94
15	Amounts to be Provided (404-406)				6,128,554.06
20	TOTAL ASSETS AND OTHER DEBITS			29,248,699.00	6,394,000.00
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)				6,394,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				6,394,000.00
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			29,248,699.00	
52	TOTAL FUND BALANCE/EQUITY			29,248,699.00	
53	TOTAL LIABILITIES AND FUND BALANCE			29,248,699.00	6,394,000.00



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**** Recalculated ****

01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	6,669,812.50	6,904,716.94
1112 District Levy - Personal Property	249,079.49	259,598.78
1114 District Levy - Pers Prop/Mobile Homes	118,286.77	58,817.24
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,701.67	37,111.42
1130 Tax Title and Property Sales	277.28	256.42
1190 Penalties and Interest on Taxes	22,071.61	28,010.16
1310 Individual Tuition	5,158.93	11,041.09
1320 Tuition from Schl Dists/Counties Within State	157,833.76	123,664.96
1510 Interest Earnings	61,688.24	54,631.98
1530 Net Increase (Decrease) in the Fair Value of Investments	5,380.56	-1,297.97
1800 Revenue from Community Services Activities	0.00	3,690.01
1900 Other Revenue from Local Sources	5,364.18	662.46
3110 Direct State Aid	8,936,882.02	8,989,779.39
3115 State Spec Ed Allowable Cost Pymt to Districts	1,042,794.98	1,085,359.36
3120 State Guaranteed Tax Base Aid	3,221,602.65	3,344,587.74
3440 State HB20/SB417 Prop Tax Reimb	61,831.88	53,099.97
3444 State School Block Grant	1,276,393.83	1,243,944.56
5200 Sale or Compensation for Loss of Assets	1,885.59	326.00
6100 Material Prior Period Revenue Adjustments	47,581.02	-25,099.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,887,626.96	22,172,901.21

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	12,080,373.33	12,354,049.02
2XX Personal Services - Employee Benefits	119,747.04	261,938.09
3XX Purchased Professional and Technical Services	20,558.32	24,854.51
4XX Purchased Property Services	670.69	733.95
5XX Other Purchased Services	148,006.75	168,002.45
6XX Supplies and Materials	237,816.65	245,028.32
7XX Property and Equipment Acquisition	72,797.77	42,652.00
810 Dues and Fees	1,017.00	120.00
21XX Support Services - Students		
1XX Personal Services - Salaries	359,113.56	348,275.40
2XX Personal Services - Employee Benefits	1,423.09	1,319.84
3XX Purchased Professional and Technical Services	13,724.15	5,405.83
5XX Other Purchased Services	848.79	2,292.80
6XX Supplies and Materials	16,650.17	12,331.58



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	115,008.67	100,387.81
		2XX	Personal Services - Employee Benefits	466.07	519.79
		3XX	Purchased Professional and Technical Services	11,134.83	14,303.91
		4XX	Purchased Property Services	0.00	3,522.50
		5XX	Other Purchased Services	11,799.92	7,617.48
		6XX	Supplies and Materials	383,270.64	293,328.34
		7XX	Property and Equipment Acquisition	0.00	11,455.10
		810	Dues and Fees	7,451.50	7,043.50
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	560,069.09	578,971.43
		2XX	Personal Services - Employee Benefits	2,219.92	2,195.80
		3XX	Purchased Professional and Technical Services	0.00	5,111.99
		4XX	Purchased Property Services	199.44	50.00
		5XX	Other Purchased Services	1,190.94	1,498.16
		6XX	Supplies and Materials	69,549.07	51,694.57
		7XX	Property and Equipment Acquisition	0.00	1,700.00
		810	Dues and Fees	0.00	177.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	184,688.19	174,387.56
		2XX	Personal Services - Employee Benefits	991.97	951.02
		3XX	Purchased Professional and Technical Services	35,408.58	43,349.94
		4XX	Purchased Property Services	389.80	1,519.26
		5XX	Other Purchased Services	41,292.57	31,967.66
		6XX	Supplies and Materials	14,301.13	13,895.56
		810	Dues and Fees	8,334.64	23,103.55
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	1,534,602.81	1,621,492.96
		2XX	Personal Services - Employee Benefits	6,125.85	6,172.34
		3XX	Purchased Professional and Technical Services	120.00	2,277.50
		4XX	Purchased Property Services	1,715.37	1,438.17
		5XX	Other Purchased Services	13,347.79	13,409.99
		6XX	Supplies and Materials	16,496.55	19,613.18
		7XX	Property and Equipment Acquisition	14,872.00	4,755.00
		810	Dues and Fees	623.00	745.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	76,934.89	64,558.71
		2XX	Personal Services - Employee Benefits	322.27	244.58
		3XX	Purchased Professional and Technical Services	6,926.03	4,919.11
		4XX	Purchased Property Services	3,580.49	2,393.50
		5XX	Other Purchased Services	155,833.56	170,863.41
		6XX	Supplies and Materials	8,023.90	6,456.03



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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		
25XX Support Services - Business		
810 Dues and Fees	318.00	180.00
8XX Other Expenditures	0.00	14,087.08
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,643,318.44	1,613,597.23
2XX Personal Services - Employee Benefits	64,479.72	61,043.99
3XX Purchased Professional and Technical Services	6,870.50	19,334.36
4XX Purchased Property Services	539,478.02	555,079.45
5XX Other Purchased Services	108,737.20	140,378.44
6XX Supplies and Materials	204,875.99	217,131.80
7XX Property and Equipment Acquisition	31,593.80	12,496.84
810 Dues and Fees	425.00	2,400.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,850.15	5,541.30
2XX Personal Services - Employee Benefits	11.77	21.01
3XX Purchased Professional and Technical Services	33.00	0.00
4XX Purchased Property Services	1,380.94	100.94
5XX Other Purchased Services	830.00	2,506.00
6XX Supplies and Materials	2,599.46	4,149.08
28XX Support Services - Central		
1XX Personal Services - Salaries	114,246.03	142,401.27
2XX Personal Services - Employee Benefits	464.91	637.83
3XX Purchased Professional and Technical Services	14,909.73	8,569.83
4XX Purchased Property Services	3,417.00	3,824.15
5XX Other Purchased Services	12,412.29	3,580.41
6XX Supplies and Materials	6,554.61	10,599.79
7XX Property and Equipment Acquisition	2,248.27	80,529.97
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	4,335.91	62,513.02
4XX Purchased Property Services	8,130.20	176.40
6XX Supplies and Materials	3,772.40	810.38
7XX Property and Equipment Acquisition	140,530.61	2,472.81
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	5,397.76	0.00
850 Interest on Debt	5,614.69	0.00
270 Gifted and Talented		
1XXX Instruction		
1XX Personal Services - Salaries	99,727.96	0.00
2XX Personal Services - Employee Benefits	397.08	0.00
3XX Purchased Professional and Technical Services	5,415.68	0.00
4XX Purchased Property Services	423.00	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
270	Gifted and Talented				
	1XXX	Instruction			
		5XX	Other Purchased Services	10,485.97	0.00
		6XX	Supplies and Materials	2,326.36	0.00
		810	Dues and Fees	180.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,347,698.57	1,398,433.92
		2XX	Personal Services - Employee Benefits	5,356.05	5,308.69
		5XX	Other Purchased Services	1,613.26	2,367.38
		6XX	Supplies and Materials	12,681.59	7,688.80
		7XX	Property and Equipment Acquisition	2,060.00	0.00
		810	Dues and Fees	75.00	25.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	910,596.38	831,062.86
		2XX	Personal Services - Employee Benefits	3,204.87	3,148.74
		5XX	Other Purchased Services	4,477.57	4,466.05
		6XX	Supplies and Materials	3,332.38	6,989.56
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	65,028.60	71,726.94
		2XX	Personal Services - Employee Benefits	270.89	275.01
		3XX	Purchased Professional and Technical Services	720.00	1,596.62
		4XX	Purchased Property Services	0.00	742.50
		5XX	Other Purchased Services	3,108.55	1,727.28
		6XX	Supplies and Materials	3,346.89	1,785.74
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	1,780.76	2,227.63
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	113,813.00
		2XX	Personal Services - Employee Benefits	0.00	436.59
		3XX	Purchased Professional and Technical Services	0.00	2,995.41
		4XX	Purchased Property Services	0.00	1,305.22
		5XX	Other Purchased Services	0.00	7,057.93
		6XX	Supplies and Materials	0.00	1,862.73
		7XX	Property and Equipment Acquisition	0.00	3,740.33
		810	Dues and Fees	0.00	525.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,973.19	0.00
		2XX	Personal Services - Employee Benefits	19.56	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
710	School Sponsored		Extracurricular Activities		
		34XX	Extracurricular - Activities		
			3XX Purchased Professional and Technical Services	672.00	0.00
			4XX Purchased Property Services	460.00	39.00
			5XX Other Purchased Services	311.77	8.90
			6XX Supplies and Materials	9,135.49	9,984.72
			7XX Property and Equipment Acquisition	500.00	0.00
890	Other Community		Services		
		33XX	Community Services		
			1XX Personal Services - Salaries	4,254.16	14,765.71
			2XX Personal Services - Employee Benefits	16.64	58.12
			3XX Purchased Professional and Technical Services	40.00	419.20
			4XX Purchased Property Services	0.00	40.00
			5XX Other Purchased Services	1,441.34	2,808.03
			6XX Supplies and Materials	1,181.93	6,180.35
			810 Dues and Fees	282.50	7.50
910	Food Services				
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	36,000.00
			2XX Personal Services - Employee Benefits	0.00	136.50
			5XX Other Purchased Services	20,000.00	20,000.00
			6XX Supplies and Materials	0.00	1,065.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>21,817,471.18</u>	<u>22,282,080.54</u>



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**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,581,638.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,172,901.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,282,080.54	(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	224,983.98	Less Last Year	352,819.73	(4b)		-127,835.75	
						-127,835.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,344,623.20	(5)



Trustees' Financial Summary

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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	794,937.34	873,206.04
1112 District Levy - Personal Property	29,534.87	32,642.27
1114 District Levy - Pers Prop/Mobile Homes	13,564.61	6,980.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	441.56	4,715.07
1130 Tax Title and Property Sales	10.42	24.54
1190 Penalties and Interest on Taxes	2,444.76	3,345.53
1410 Individual Transportation Fees	37,064.91	44,564.41
1510 Interest Earnings	8,765.74	2,913.39
1530 Net Increase (Decrease) in the Fair Value of Investments	835.22	3,431.30
2220 County On-Schedule Trans Reimb	222,182.04	205,479.67
3210 State On-Schedule Trans Reimb	222,182.05	205,479.69
3440 State HB20/SB417 Prop Tax Reimb	3,729.94	3,226.57
3444 State School Block Grant	134,361.90	130,946.07
6100 Material Prior Period Revenue Adjustments	2,203.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,472,258.48	1,516,955.19

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	0.00	33.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	3,996.90
2XX Personal Services - Employee Benefits	0.00	153.18
4XX Purchased Property Services	0.00	838.55
27XX Student Transportation Services		
1XX Personal Services - Salaries	243,182.21	291,166.12
2XX Personal Services - Employee Benefits	1,487.12	1,500.52
3XX Purchased Professional and Technical Services	1,922.50	11,447.25
4XX Purchased Property Services	28,671.95	4,969.98
5XX Other Purchased Services	1,013,109.69	1,115,763.58
6XX Supplies and Materials	8,407.74	22,539.05
7XX Property and Equipment Acquisition	6,294.50	5,895.50
810 Dues and Fees	0.00	82.45
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	14,274.18	6,038.29
4XX Purchased Property Services	0.00	1,950.00
7XX Property and Equipment Acquisition	33,573.63	3,950.00



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10 - Transportation Fund

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	164,076.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,515,000.00	1,470,324.37

Schedule of Changes Worksheet

Beginning Fund Balance	229,712.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,516,955.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,470,324.37	(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 8,379.40 Less Last Year 5,916.00 (4b)	2,463.40	
		2,463.40 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		278,806.67 (5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	34,466.73	34,450.46
1112	District Levy - Personal Property	1,321.23	1,295.93
1114	District Levy - Pers Prop/Mobile Homes	670.51	307.70
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	19.11	185.20
1130	Tax Title and Property Sales	0.00	0.78
1190	Penalties and Interest on Taxes	117.97	148.55
1510	Interest Earnings	4,168.06	9,063.49
1530	Net Increase (Decrease) in the Fair Value of Investments	1,073.28	-1,636.01
3440	State HB20/SB417 Prop Tax Reimb	13.58	11.77
3444	State School Block Grant	4,562.68	4,446.68
6100	Material Prior Period Revenue Adjustments	91.77	0.00
9710	Residual Equity Transfers In	164,076.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>210,581.40</u>	<u>48,274.55</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	106,112.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>106,112.00</u>



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11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						298,821.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,274.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						106,112.00	(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	106,112.00	Less Last Year	0.00	(4b)		106,112.00	
						106,112.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						347,096.49	(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
1621 Lunch Sales	737,205.39	728,286.48
3220 State Food Services Match	6,403.56	0.00
4550 Federal Child Nutrition	493,200.86	532,932.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,236,809.81	1,261,219.41

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	14,475.28	12,829.09
2XX Personal Services - Employee Benefits	57.03	48.61
3XX Purchased Professional and Technical Services	5,012.73	5,281.07
4XX Purchased Property Services	1,834.77	792.00
5XX Other Purchased Services	1,170,250.45	1,255,547.24
6XX Supplies and Materials	3,631.51	12,001.34
7XX Property and Equipment Acquisition	0.00	14,347.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,195,261.77	1,300,846.97



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-95,464.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,261,219.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,300,846.97	(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	110.00	Less Last Year	0.00	(4b)		110.00	
						110.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-134,982.35	(5)



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13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	10.09	0.00
1112 District Levy - Personal Property	0.24	0.00
1114 District Levy - Pers Prop/Mobile Homes	4.30	0.00
1130 Tax Title and Property Sales	0.29	0.00
1190 Penalties and Interest on Taxes	2.20	0.00
1510 Interest Earnings	409.86	104.79
1530 Net Increase (Decrease) in the Fair Value of Investments	21.32	2,480.60
3440 State HB20/SB417 Prop Tax Reimb	503.16	431.28
3444 State School Block Grant	1,273.60	1,241.22
6100 Material Prior Period Revenue Adjustments	-5,106.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	-2,881.55	4,257.89

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	1,364.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,364.00	0.00



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13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,421.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,257.89	(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)						7,679.57	(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	39,240.63	33,749.86
1530	Net Increase (Decrease) in the Fair Value of Investments	4,298.56	-33,630.20
2240	County Retirement Distribution	3,142,500.00	3,306,512.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,186,039.19</u>	<u>3,306,631.66</u>

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

PRC Program Function Object		2002 Value	2003 Value
180	Summer School		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	2,865.64
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	1,808,207.22	1,965,778.10
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	53,719.76	55,399.99
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	17,204.13	15,968.64
	222X Educational Media Services		
	2XX Personal Services - Employee Benefits	83,780.68	92,096.68
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Benefits	27,627.49	27,749.28
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	229,009.08	257,930.04
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	11,508.68	10,950.50
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	245,823.83	257,309.85
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	36,803.95	47,197.09
	28XX Support Services - Central		
	2XX Personal Services - Employee Benefits	17,090.05	22,651.70
270	Gifted and Talented		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	14,918.29	0.00



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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
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	201,602.08	227,961.53
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	136,216.02	135,199.03
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	9,727.62	38.56
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	12,208.88
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	18,104.17
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	8,848.30
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	2,761.90
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	1,815.18
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	319.23
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	46,107.81
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	9,229.61
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	11,169.34	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	743.94	0.00
890	Other Community Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	636.38	2,348.77



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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
8XX Community Services Programs		
33XX Community Services		
2XX Personal Services - Employee Benefits	4,408.03	0.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,165.36	7,767.20
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	71,758.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,984,120.38	3,228,607.68

Schedule of Changes Worksheet

Beginning Fund Balance		1,225,238.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,306,631.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,228,607.68	(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)		1,303,262.05	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
021 MTA CONCENSUS INSTITUTE	
1900 Other Revenue from Local Sources	34,270.00
022 CSPD RPICKLEY PEAR REIMBURSEMENTS	
1900 Other Revenue from Local Sources	289.00
106 ED COSTS FOR SIGNIF NEEDS STUDENTS HB2	
3290 State - Other State Grants	15,000.00
107 Drug and Violence Prevention Coor for MS	
4700 Federal Miscellaneous Grants from other State Agencies	57,628.66
108 DISNEY AWARD SHULTZ	
1920 Contributions/Donations from Private Sources	1,000.00
109 Safe & Drug-Free Schools	
4700 Federal Miscellaneous Grants from other State Agencies	731.00
118 Summer School	
1510 Interest Earnings	448.98
1900 Other Revenue from Local Sources	3,400.00
1981 Summer School Fees	23,211.77
9710 Residual Equity Transfers In	29,248.25
118 Subtotal	56,309.00
121 Title I, Part A, Accountability	
4210 Title I, Part A, Accountability	114,456.25
124 MEDICAID REIMBURSEMENT	
3355 Medicaid - Miscellaneous	121,438.46
126 Aggregate Reim/Indirects	
1510 Interest Earnings	2,398.43
1530 Net Increase (Decrease) in the Fair Value of Investments	-48,805.84
1900 Other Revenue from Local Sources	2,408.74
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	77,521.17
126 Subtotal	33,522.50
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	1,835.00
142 TITLE II, DARTS MINI GRANTS	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,966.35
143 Title I, Part A, Accountability	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	316,629.79
162 MT DEPT ENVIRONMENTAL QUALITY ENERGY	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
4700 Federal Miscellaneous Grants from other State Agencies	15,225.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	66,722.71
171 CURLEE WAL MART AWARD	
1920 Contributions/Donations from Private Sources	1,000.00
173 DRISCOLL MEMORIAL	
1510 Interest Earnings	65.83
1920 Contributions/Donations from Private Sources	45.05
9710 Residual Equity Transfers In	2,230.90
173 Subtotal	2,341.78
177 ERICKSON PRESIDENTIAL AWARD	
1510 Interest Earnings	10.75
9710 Residual Equity Transfers In	380.31
177 Subtotal	391.06
179 WOLF US WEST	
1510 Interest Earnings	9.06
9710 Residual Equity Transfers In	335.20
179 Subtotal	344.26
180 HAWTHORNE DONATIONS	
1510 Interest Earnings	21.13
9710 Residual Equity Transfers In	727.00
180 Subtotal	748.13
182 DARCY MEMORIAL	
1510 Interest Earnings	46.82
1920 Contributions/Donations from Private Sources	100.00
9710 Residual Equity Transfers In	1,630.05
182 Subtotal	1,776.87
301 COMPUTER TRAINING	
1900 Other Revenue from Local Sources	14,392.50
302 GENERAL EDUCATION DIPLOMA	
1900 Other Revenue from Local Sources	6,989.50
313 Title I, Part A, Accountability	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
4200 Title I, Part A, Improving Basic Programs	722,341.59
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	57,518.00
401 GIFTED AND TALENTED AFTERSCHOOL	
1900 Other Revenue from Local Sources	705.87
403 DESTINATION IMAGINATION	
1900 Other Revenue from Local Sources	1,117.95
404 PEAK TUITION	
1900 Other Revenue from Local Sources	47,732.04
406 STATE DAY TREATMENT INTERMOUNTAIN	
1900 Other Revenue from Local Sources	49,497.00
501 WORKFORCE INVESTMENT ACT ADULT	
4700 Federal Miscellaneous Grants from other State Agencies	29,633.00
507 REDUCED CLASS SIZE	
4650 Federal Miscellaneous Grants from OPI	26,916.77
508 Title VII, Indian Education	
4130 Title VII Indian Education	60,000.00
510 ABE - TANF	
4530 Adult Basic Education TANF	3,379.55
513 ARTISTS IN THE SCHOOLS	
4700 Federal Miscellaneous Grants from other State Agencies	421.31
514 COMPREHENSIVE SCHOOL REFORM DEMON	
4650 Federal Miscellaneous Grants from OPI	14,646.89
515 EDUCATION OF HOMELESS CHILDREN	
4650 Federal Miscellaneous Grants from OPI	2,502.80
518 SAFE AND DRUG FREE SCHOOL - COMMUNITIES	
4700 Federal Miscellaneous Grants from other State Agencies	13,685.92
524 TITLE II EISENHOWER MATH/SCIENCE	
4650 Federal Miscellaneous Grants from OPI	6,228.12
532 ABE - TANF	
4530 Adult Basic Education TANF	12,000.00
548 AFTER SCHOOL LEARNING CENTERS (PEAK)	
4100 Federal Miscellaneous Grants - Direct from Feds	265,219.79
562 Adult Basic Ed - State	
3620 State Adult Education Reimbursement	39,347.00
563 Adult Basic Ed - Federal	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
4540 Adult Basic & Literacy Education (ABLE)	97,341.00
572 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	2,940.47
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	37,829.00
772 IDEA PART B SPECIAL ED MENTORING	
4560 IDEA, Part B, Children with Disabilities	1,200.00
773 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	954,264.02
783 IDEA State Program Improvement	
4580 IDEA, Part D, State Program Improvement	1,500.00
793 IDEA-Preschool Section 619	
4570 IDEA Preschool	48,439.00

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

3,362,414.91

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

PRC Program Function Object	2003 Value
021 MTA CONCENSUS INSTITUTE	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	60.00
4XX Purchased Property Services	800.00
5XX Other Purchased Services	41,487.66
6XX Supplies and Materials	7,615.36
021 Subtotal	49,963.02
022 CSPD RPICKLEY PEAR REIMBURSEMENTS	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,297.50
2XX Personal Services - Employee Benefits	4.91
5XX Other Purchased Services	464.41
022 Subtotal	1,766.82



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
045 KESSLER CLOSEOUT	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	667.33
4XXX Facilities Acquisition and Construction Services	
6XX Supplies and Materials	10,439.50
	11,106.83
045 Subtotal	
106 ED COSTS FOR SIGNIF NEEDS STUDENTS HB2	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	15,000.00
107 Drug and Violence Prevention Coor for MS	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	69,195.36
2XX Personal Services - Employee Benefits	262.14
3XX Purchased Professional and Technical Services	3,434.50
5XX Other Purchased Services	10,542.09
6XX Supplies and Materials	1,194.57
	84,628.66
107 Subtotal	
108 DISNEY AWARD SHULTZ	
180 Summer School	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,616.64
5XX Other Purchased Services	27.38
6XX Supplies and Materials	732.19
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,935.31
2XX Personal Services - Employee Benefits	14.95
	8,326.47
108 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
109 Safe & Drug-Free Schools	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
3XX Purchased Professional and Technical Services	731.00
118 Summer School	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	22,699.15
2XX Personal Services - Employee Benefits	68.25
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	15.36
118 Subtotal	22,782.76
121 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	55,625.39
2XX Personal Services - Employee Benefits	210.84
3XX Purchased Professional and Technical Services	5,400.92
6XX Supplies and Materials	1,749.50
8XX Other Expenditures	1,584.01
21XX Support Services - Students	
1XX Personal Services - Salaries	17,362.85
2XX Personal Services - Employee Benefits	68.42
5XX Other Purchased Services	42.51
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	11,411.25
2XX Personal Services - Employee Benefits	43.48
3XX Purchased Professional and Technical Services	5,109.40
6XX Supplies and Materials	44.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,006.84
2XX Personal Services - Employee Benefits	7.60
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	13,789.24



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
121 Subtotal	114,456.25
124 MEDICAID REIMBURSEMENT	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	33,362.70
2XX Personal Services - Employee Benefits	126.39
3XX Purchased Professional and Technical Services	600.00
5XX Other Purchased Services	220.71
6XX Supplies and Materials	7,488.67
7XX Property and Equipment Acquisition	929.00
810 Dues and Fees	50.00
21XX Support Services - Students	
1XX Personal Services - Salaries	18,874.12
2XX Personal Services - Employee Benefits	71.53
3XX Purchased Professional and Technical Services	3,150.00
5XX Other Purchased Services	1,011.62
6XX Supplies and Materials	14,342.50
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	242.38
2XX Personal Services - Employee Benefits	3.76
6XX Supplies and Materials	14.50
24XX Support Services - School Administration	
1XX Personal Services - Salaries	5,024.90
2XX Personal Services - Employee Benefits	19.00
3XX Purchased Professional and Technical Services	5,204.50
4XX Purchased Property Services	105.50
5XX Other Purchased Services	3,157.32
6XX Supplies and Materials	14,356.19
810 Dues and Fees	85.00
124 Subtotal	108,440.29
126 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
1XX Personal Services - Salaries	4,282.25
2XX Personal Services - Employee Benefits	16.23
3XX Purchased Professional and Technical Services	265.50
4XX Purchased Property Services	11,895.00
6XX Supplies and Materials	16,977.93



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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	
25XX Support Services - Business	
8XX Other Expenditures	10,812.01
	44,248.92
126 Subtotal	
133 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	641.99
5XX Other Purchased Services	72.80
6XX Supplies and Materials	1,120.21
	1,835.00
133 Subtotal	
142 TITLE II, DARTS MINI GRANTS	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	2,617.28
2XX Personal Services - Employee Benefits	9.86
5XX Other Purchased Services	267.21
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	72.00
	2,966.35
142 Subtotal	
143 Title I, Part A, Accountability	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	287,242.30
2XX Personal Services - Employee Benefits	1,079.49
3XX Purchased Professional and Technical Services	23,792.02
5XX Other Purchased Services	4,155.20
6XX Supplies and Materials	360.78
	316,629.79
143 Subtotal	
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
1XX Personal Services - Salaries	58,022.49



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	198.65
3XX Purchased Professional and Technical Services	4,926.55
5XX Other Purchased Services	135.22
6XX Supplies and Materials	3,439.80
	66,722.71
163 Subtotal	
171 CURLEE WAL MART AWARD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
177 ERICKSON PRESIDENTIAL AWARD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	297.83
182 DARCY MEMORIAL	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	34.53
301 COMPUTER TRAINING	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2.05
7XX Property and Equipment Acquisition	2,751.00
	2,753.05
301 Subtotal	
302 GENERAL EDUCATION DIPLOMA	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,636.02
2XX Personal Services - Employee Benefits	9.67
3XX Purchased Professional and Technical Services	1,865.40
6XX Supplies and Materials	1,319.00
	5,830.09
302 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
313 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	515,105.23
2XX Personal Services - Employee Benefits	1,920.66
3XX Purchased Professional and Technical Services	22,265.02
5XX Other Purchased Services	2,784.23
6XX Supplies and Materials	17,961.62
21XX Support Services - Students	
1XX Personal Services - Salaries	115,712.02
2XX Personal Services - Employee Benefits	441.73
4XX Purchased Property Services	189.00
5XX Other Purchased Services	139.49
8XX Other Expenditures	5,706.50
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	33,204.06
2XX Personal Services - Employee Benefits	126.38
5XX Other Purchased Services	289.06
6XX Supplies and Materials	574.88
24XX Support Services - School Administration	
1XX Personal Services - Salaries	5,899.37
2XX Personal Services - Employee Benefits	22.34
	722,341.59
313 Subtotal	
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	55,626.80
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,891.20
	57,518.00
393 Subtotal	
403 DESTINATION IMAGINATION	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	873.94



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
406 STATE DAY TREATMENT INTERMOUNTAIN	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	37.50
2XX Personal Services - Employee Benefits	0.14
5XX Other Purchased Services	17,354.88
	17,392.52
406 Subtotal	17,392.52
501 WORKFORCE INVESTMENT ACT ADULT	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	25,627.48
2XX Personal Services - Employee Benefits	97.08
5XX Other Purchased Services	598.83
6XX Supplies and Materials	2,330.61
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	979.00
	29,633.00
501 Subtotal	29,633.00
504 YOUTH LITERACY	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
1XX Personal Services - Salaries	195.00
2XX Personal Services - Employee Benefits	0.75
5XX Other Purchased Services	182.24
	377.99
504 Subtotal	377.99
507 REDUCED CLASS SIZE	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	21,386.33
2XX Personal Services - Employee Benefits	81.02
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	5,449.42
	26,916.77
507 Subtotal	26,916.77



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
508 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
3XX Purchased Professional and Technical Services	58,000.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,000.00
	60,000.00
508 Subtotal	
510 ABE - TANF	
453 Adult Basic Education TANF	
1XXX Instruction	
1XX Personal Services - Salaries	3,366.06
2XX Personal Services - Employee Benefits	13.49
	3,379.55
510 Subtotal	
513 ARTISTS IN THE SCHOOLS	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	30.00
2XX Personal Services - Employee Benefits	0.35
3XX Purchased Professional and Technical Services	390.96
	421.31
513 Subtotal	
514 COMPREHENSIVE SCHOOL REFORM DEMON	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	512.50
2XX Personal Services - Employee Benefits	1.91
6XX Supplies and Materials	14,132.48
	14,646.89
514 Subtotal	
515 EDUCATION OF HOMELESS CHILDREN	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
5XX Other Purchased Services	125.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	2,377.80
	2,502.80
515 Subtotal	
518 SAFE AND DRUG FREE SCHOOL - COMMUNITIES	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	6,509.02
2XX Personal Services - Employee Benefits	24.65
5XX Other Purchased Services	4,488.52
6XX Supplies and Materials	149.36
221X Improvement of Instruction Services	
5XX Other Purchased Services	154.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,360.37
	13,685.92
518 Subtotal	
524 TITLE II EISENHOWER MATH/SCIENCE	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	3,660.95
2XX Personal Services - Employee Benefits	14.75
5XX Other Purchased Services	934.42
6XX Supplies and Materials	222.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,396.00
	6,228.12
524 Subtotal	
532 ABE - TANF	
453 Adult Basic Education TANF	
1XXX Instruction	
1XX Personal Services - Salaries	10,259.33
2XX Personal Services - Employee Benefits	34.68
5XX Other Purchased Services	494.76
6XX Supplies and Materials	1,211.23



Trustees' Financial Summary

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25 Lewis & Clark County
0487 Helena Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2003 Value
			532 Subtotal	12,000.00
548	AFTER SCHOOL LEARNING CENTERS (PEAK)			
410	Miscellaneous Federal Grants Direct from Feds			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	197,239.05
		2XX	Personal Services - Employee Benefits	748.00
		3XX	Purchased Professional and Technical Services	4,314.46
		4XX	Purchased Property Services	2,909.10
		5XX	Other Purchased Services	16,382.00
		6XX	Supplies and Materials	26,120.20
		7XX	Property and Equipment Acquisition	3,745.98
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	13,761.00
			548 Subtotal	265,219.79
562	Adult Basic Ed - State			
362	State Adult Education Reimbursement			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	37,629.89
		2XX	Personal Services - Employee Benefits	142.58
		5XX	Other Purchased Services	1,317.86
		6XX	Supplies and Materials	256.67
			562 Subtotal	39,347.00
563	Adult Basic Ed - Federal			
454	Adult Basic & Literacy Education (ABLE)			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	89,617.17
		2XX	Personal Services - Employee Benefits	315.73
		3XX	Purchased Professional and Technical Services	1,000.00
		4XX	Purchased Property Services	995.00
		5XX	Other Purchased Services	42.02
		6XX	Supplies and Materials	2,020.08
		8XX	Other Expenditures	150.00
	62XX	Resources Transferred to Other School Districts or Cooper		
		940	Indirect Costs	3,201.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
563 Subtotal	97,341.00
572 Title X, Part C, Ed of Homeless Children	
438 Title X, Part C, Education of Homeless Children & Youth	
1XXX Instruction	
6XX Supplies and Materials	2,940.47
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	36,585.18
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,243.82
603 Subtotal	37,829.00
772 IDEA PART B SPECIAL ED MENTORING	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,197.75
2XX Personal Services - Employee Benefits	2.25
772 Subtotal	1,200.00
773 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	774,200.62
2XX Personal Services - Employee Benefits	3,167.56
5XX Other Purchased Services	13,827.14
6XX Supplies and Materials	1,356.29
21XX Support Services - Students	
1XX Personal Services - Salaries	116,637.14
2XX Personal Services - Employee Benefits	441.97
3XX Purchased Professional and Technical Services	13,075.00
5XX Other Purchased Services	180.18
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	31,378.12



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
773 Subtotal	954,264.02
783 IDEA State Program Improvement	
458 IDEA State Program Improvement	
1XXX Instruction	
1XX Personal Services - Salaries	580.00
2XX Personal Services - Employee Benefits	2.18
5XX Other Purchased Services	917.82
783 Subtotal	1,500.00
793 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	48,439.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 3,275,519.05

Schedule of Changes Worksheet

Beginning Fund Balance	305,250.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,362,414.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,275,519.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 18,000.00 Less Last Year 2,696.47	(4b)	15,303.53
		15,303.53 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	407,449.56	(5)

Project Reporter Summaries



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**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter	Revenues	Expenditures	Difference
021 MTA CONCENSUS INSTITUTE	34,270.00	49963.02	-15693.02
022 CSPD RPICKLEY PEAR REIMBURSEMENTS	289.00	1766.82	-1477.82
045 KESSLER CLOSEOUT	0.00	11106.83	-11106.83
106 ED COSTS FOR SIGNIF NEEDS STUDENTS HB2	15,000.00	15000.00	.00
107 Drug and Violence Prevention Coor for MS	57,628.66	84628.66	-27000.00
108 DISNEY AWARD SHULTZ	1,000.00	8326.47	-7326.47
109 Safe & Drug-Free Schools	731.00	731.00	.00
118 Summer School	56,309.00	22782.76	33526.24
121 Title I, Part A, Accountability	114,456.25	114456.25	.00
124 MEDICAID REIMBURSEMENT	121,438.46	108440.29	12998.17
126 Aggregate Reim/Indirects	33,522.50	44248.92	-10726.42
133 Gifted & Talented	1,835.00	1835.00	.00
142 TITLE II, DARTS MINI GRANTS	2,966.35	2966.35	.00
143 Title I, Part A, Accountability	316,629.79	316629.79	.00
162 MT DEPT ENVIRONMENTAL QUALITY ENERGY	15,225.00	0.00	15225.00
163 Title IV, Part A, Safe & Drug-Free	66,722.71	66722.71	.00
171 CURLEE WAL MART AWARD	1,000.00	1000.00	.00
173 DRISCOLL MEMORIAL	2,341.78	0.00	2341.78
177 ERICKSON PRESIDENTIAL AWARD	391.06	297.83	93.23
179 WOLF US WEST	344.26	0.00	344.26
180 HAWTHORNE DONATIONS	748.13	0.00	748.13
182 DARCY MEMORIAL	1,776.87	34.53	1742.34
301 COMPUTER TRAINING	14,392.50	2753.05	11639.45
302 GENERAL EDUCATION DIPLOMA	6,989.50	5830.09	1159.41
313 Title I, Part A, Accountability	722,341.59	722341.59	.00
393 Title V, Part A, Innovative Programs	57,518.00	57518.00	.00
401 GIFTED AND TALENTED AFTERSCHOOL	705.87	0.00	705.87
403 DESTINATION IMAGINATION	1,117.95	873.94	244.01
404 PEAK TUITION	47,732.04	0.00	47732.04
406 STATE DAY TREATMENT INTERMOUNTAIN	49,497.00	17392.52	32104.48
501 WORKFORCE INVESTMENT ACT ADULT	29,633.00	29633.00	.00
504 YOUTH LITERACY	0.00	377.99	-377.99
505 INSTITUTIONAL ABE	0.00	0.00	.00
507 REDUCED CLASS SIZE	26,916.77	26916.77	.00
508 Title VII, Indian Education	60,000.00	60000.00	.00
510 ABE - TANF	3,379.55	3379.55	.00
513 ARTISTS IN THE SCHOOLS	421.31	421.31	.00
514 COMPREHENSIVE SCHOOL REFORM DEMON	14,646.89	14646.89	.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
515 EDUCATION OF HOMELESS CHILDREN	2,502.80	2502.80	.00
518 SAFE AND DRUG FREE SCHOOL - COMMUNITIES	13,685.92	13685.92	.00
524 TITLE II EISENHOWER MATH/SCIENCE	6,228.12	6228.12	.00
532 ABE - TANF	12,000.00	12000.00	.00
548 AFTER SCHOOL LEARNING CENTERS (PEAK)	265,219.79	265219.79	.00
562 Adult Basic Ed - State	39,347.00	39347.00	.00
563 Adult Basic Ed - Federal	97,341.00	97341.00	.00
572 Title X, Part C, Ed of Homeless Children	2,940.47	2940.47	.00
603 Title II, Part D, Ed Technology	37,829.00	37829.00	.00
772 IDEA PART B SPECIAL ED MENTORING	1,200.00	1200.00	.00
773 IDEA, Part B, Children w/Disabilities	954,264.02	954264.02	.00
783 IDEA State Program Improvement	1,500.00	1500.00	.00
793 IDEA-Preschool Section 619	48,439.00	48439.00	.00
899 SUMMER BAND	0.00	0.00	.00
Total	3,362,414.91	3,275,519.05	86,895.86

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**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	113,083.86	116,328.23
1112	District Levy - Personal Property	4,052.84	4,358.14
1114	District Levy - Pers Prop/Mobile Homes	1,538.29	969.40
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	63.03	627.84
1130	Tax Title and Property Sales	2.12	2.56
1190	Penalties and Interest on Taxes	250.31	429.46
1510	Interest Earnings	828.89	636.97
1530	Net Increase (Decrease) in the Fair Value of Investments	49.74	-73.85
3440	State HB20/SB417 Prop Tax Reimb	562.37	483.14
3444	State School Block Grant	11,925.48	11,622.30
6100	Material Prior Period Revenue Adjustments	254.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>132,611.85</u>	<u>135,384.19</u>

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

PRC Program Function Object		2002 Value	2003 Value
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	74,666.44	62,610.90
	2XX Personal Services - Employee Benefits	297.13	237.20
	4XX Purchased Property Services	745.97	342.90
	5XX Other Purchased Services	2,246.51	3,071.75
	6XX Supplies and Materials	12,099.44	11,920.40
	26XX Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	0.00	2,317.32
999	Undistributed		
	9999 Undistributed		
	971 Residual Equity Transfers Out	43,350.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>133,406.15</u>	<u>80,500.47</u>



Trustees' Financial Summary

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0487 Helena Elem**

**** Recalculated ****

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,846.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,384.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,500.47	(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	130.58	(4b)		-130.58	
						-130.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						68,599.99	(5)



Trustees' Financial Summary

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**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	775.48	1,571.43
1910 Rentals	123,691.93	119,152.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	124,467.41	120,724.22

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	7,230.00	247.50
2XX Personal Services - Employee Benefits	29.44	0.74
3XX Purchased Professional and Technical Services	1,350.00	150.00
6XX Supplies and Materials	0.00	162.50
8XX Community Services Programs		
25XX Support Services - Business		
5XX Other Purchased Services	0.00	1,500.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	4,515.00	0.00
4XX Purchased Property Services	8,507.50	25,673.48
5XX Other Purchased Services	0.00	482.26
6XX Supplies and Materials	968.34	3,658.36
8XX Other Expenditures	0.00	27,322.10
33XX Community Services		
1XX Personal Services - Salaries	29,467.44	0.00
2XX Personal Services - Employee Benefits	960.52	0.00
4XX Purchased Property Services	30,640.86	0.00
5XX Other Purchased Services	1,536.19	0.00
6XX Supplies and Materials	5,328.32	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	24,015.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	114,548.61	59,196.94



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20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance						32,270.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						120,724.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,196.94	(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	12,498.00	(4b)		-12,498.00	
						-12,498.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						81,299.28	(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	3,718.02	4,287.98
1530	Net Increase (Decrease) in the Fair Value of Investments	547.77	-8,209.18
1900	Other Revenue from Local Sources	32,204.30	28,187.47
3281	State Technology Aid	4,418.66	0.00
9710	Residual Equity Transfers In	43,350.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>84,239.41</u>	<u>24,266.27</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		
7XX	Property and Equipment Acquisition	32,515.29	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>32,515.29</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				159,886.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				24,266.27	(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)				184,152.38	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	37,778.26
1112 District Levy - Personal Property	0.00	1,303.10
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	210.33
1190 Penalties and Interest on Taxes	0.00	46.72
1510 Interest Earnings	0.00	1,791.52
3282 State Flexibility Fund Allocation	0.00	137,856.61
3440 State HB20/SB417 Prop Tax Reimb	0.00	13.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	178,999.90

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	178,999.90	(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)	178,999.90	(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	447,099.12	465,960.57
1112	District Levy - Personal Property	17,808.32	8,598.77
1113	District Levy - Heavy Motor Vehicles	11,173.47	0.00
1114	District Levy - Pers Prop/Mobile Homes	0.00	4,180.20
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	238.92	2,381.27
1130	Tax Title and Property Sales	0.00	16.47
1190	Penalties and Interest on Taxes	2,121.21	2,191.69
1510	Interest Earnings	20,522.86	14,019.29
1530	Net Increase (Decrease) in the Fair Value of Investments	1,500.50	38,386.34
1900	Other Revenue from Local Sources	2,836.87	0.00
3120	State Guaranteed Tax Base Aid	319,498.86	324,750.61
3440	State HB20/SB417 Prop Tax Reimb	4,621.91	3,814.43
3444	State School Block Grant	78,247.45	76,258.19
5120	Proceeds from Refunding Bonds	0.00	21,665.96

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

905,669.49 962,223.79

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		
830	Special Assessments	62,277.48	68,357.90
840	Principal On Debt	528,000.00	389,000.00
850	Interest on Debt	340,563.25	251,160.25
860	Agent Fees/Issuance Costs	3,427.50	4,030.00
63XX	Refunding Bonds Used to Retire Old Issues		
840	Principal On Debt	0.00	361,226.00

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

934,268.23 1,073,774.15



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						376,996.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						962,223.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,073,774.15	(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)						265,445.94	(5)



Trustees' Financial Summary

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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	21,102.79	12,051.64
1530	Net Increase (Decrease) in the Fair Value of Investments	1,509.06	-324.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,611.85	11,727.07

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	4XX Purchased Property Services	26,295.95	0.00
	6XX Supplies and Materials	3,149.80	0.00
	7XX Property and Equipment Acquisition	73,532.95	0.00
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	0.00	200.00
	7XX Property and Equipment Acquisition	14,394.00	0.00
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	17,013.18	2,156.08
	4XX Purchased Property Services	53,637.80	157.05
	6XX Supplies and Materials	531.11	0.00
	7XX Property and Equipment Acquisition	95,592.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		284,146.79	2,513.13



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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance					418,177.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,727.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,513.13	(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	200.00	Less Last Year	1,727.95	(4b)	-1,527.95	
					-1,527.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					425,863.54	(5)



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**** Recalculated ****

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	727,587.74	727,011.92
1112	District Levy - Personal Property	27,500.96	27,261.03
1114	District Levy - Pers Prop/Mobile Homes	13,008.37	6,428.40
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	404.27	3,911.44
1130	Tax Title and Property Sales	7.94	13.08
1190	Penalties and Interest on Taxes	2,170.35	3,021.76
1510	Interest Earnings	27,394.06	16,279.83
1920	Contributions/Donations from Private Sources	0.00	2,155.00
3440	State HB20/SB417 Prop Tax Reimb	287.78	248.55
3444	State School Block Grant	76,973.65	75,016.78
6100	Material Prior Period Revenue Adjustments	1,091.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>876,426.17</u>	<u>861,347.79</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		
3XX	Purchased Professional and Technical Services	3,361.00	13,325.29
4XX	Purchased Property Services	0.00	69,680.84
5XX	Other Purchased Services	0.00	6,159.53
6XX	Supplies and Materials	17,335.19	68,368.20
7XX	Property and Equipment Acquisition	175,936.90	41,585.16
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	112,818.56	112,945.81
4XX	Purchased Property Services	52,129.31	7,666.99
5XX	Other Purchased Services	0.00	49.11
6XX	Supplies and Materials	31,413.58	2,349.51
7XX	Property and Equipment Acquisition	270,964.76	56,341.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>663,959.30</u>	<u>378,471.77</u>



Trustees' Financial Summary

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Submit ID: 0487-1633218

**25 Lewis & Clark County
0487 Helena Elem**

**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,144,331.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						861,347.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						378,471.77	(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	68,044.17	Less Last Year	268,088.55	(4b)		-200,044.38	
						-200,044.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,427,162.92	(5)



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25 Lewis & Clark County
0487 Helena Elem

**** Recalculated ****

70 - Day Care/Preschool Enterprise Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,348.88	250.21
1530 Net Increase (Decrease) in the Fair Value of Investments	89.14	4,582.07
1900 Other Revenue from Local Sources	468,165.23	475,037.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	470,603.25	479,869.35

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	373,607.67	412,791.71
2XX Personal Services - Employee Benefits	44,437.82	1,571.59
3XX Purchased Professional and Technical Services	2,482.75	564.00
4XX Purchased Property Services	1,975.00	2,221.00
5XX Other Purchased Services	10,074.23	15,000.02
6XX Supplies and Materials	46,228.43	41,599.08
8XX Other Expenditures	212.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	479,017.90	473,747.40



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**** Recalculated ****

70 - Day Care/Preschool Enterprise Fund

Schedule of Changes Worksheet

Beginning Fund Balance						21,923.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						479,869.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						473,747.40	(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)						28,045.55	(5)



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**** Recalculated ****

72 - Miscellaneous Enterprise Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	552.53	0.00
1530	Net Increase (Decrease) in the Fair Value of Investments	1,323.38	0.00
1900	Other Revenue from Local Sources	5.00	0.00
1945	Fees - Users/Resale of Supplies	23,863.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,743.91</u>	<u>0.00</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	18,089.00	0.00
	2XX Personal Services - Employee Benefits	76.14	0.00
	3XX Purchased Professional and Technical Services	1,088.88	0.00
	5XX Other Purchased Services	75.05	0.00
	6XX Supplies and Materials	2,449.30	0.00
999	Undistributed		
	9999 Undistributed		
	971 Residual Equity Transfers Out	0.00	29,248.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>21,778.37</u>	<u>29,248.25</u>



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**** Recalculated ****

72 - Miscellaneous Enterprise Fund

Schedule of Changes Worksheet

Beginning Fund Balance						29,248.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,248.25	(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)						0.00	(5)



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**** Recalculated ****

74 - Purchasing Internal Service Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	7,990.10	6,048.79
1530	Net Increase (Decrease) in the Fair Value of Investments	794.83	-5,117.11
1945	Fees - Users/Resale of Supplies	133,429.51	173,471.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>142,214.44</u>	<u>174,402.93</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	4XX Purchased Property Services	1,018.32	3,339.86
	5XX Other Purchased Services	3,546.64	3,577.27
	6XX Supplies and Materials	173,293.35	141,638.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>177,858.31</u>	<u>148,555.86</u>

Schedule of Changes Worksheet

Beginning Fund Balance				276,626.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				174,402.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				148,555.86	(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)				302,473.28	(5)



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**** Recalculated ****

77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	10,085.13	6,418.01
1530 Net Increase (Decrease) in the Fair Value of Investments	748.02	-9,332.84
1945 Fees - Users/Resale of Supplies	258,944.21	272,450.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	269,777.36	269,535.86

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	75,410.99	80,492.57
2XX Personal Services - Employee Benefits	9,021.37	9,525.82
3XX Purchased Professional and Technical Services	123.03	0.00
4XX Purchased Property Services	136,576.62	170,010.16
5XX Other Purchased Services	14,432.72	9,597.86
6XX Supplies and Materials	18,952.18	31,347.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	254,516.91	300,973.41



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**** Recalculated ****

77 - Miscellaneous Internal Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					267,812.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					269,535.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					300,973.41	(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)					236,374.46	(5)



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**** Recalculated ****

78 - Self Insurance Fund - Health

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	79,997.98	76,278.32
1530 Net Increase (Decrease) in the Fair Value of Investments	10,298.64	101,778.63
1900 Other Revenue from Local Sources	12,740.55	0.00
1970 Services Provided Other Funds	5,501,561.21	6,218,718.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,604,598.38	6,396,775.78

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	30,682.43	32,363.80
2XX Personal Services - Employee Benefits	5,261,063.31	4,751,121.86
3XX Purchased Professional and Technical Services	202.00	52.00
5XX Other Purchased Services	4,975.18	3,934.52
6XX Supplies and Materials	454.50	354.86
7XX Property and Equipment Acquisition	284.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,297,661.42	4,787,827.04



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**** Recalculated ****

78 - Self Insurance Fund - Health

Schedule of Changes Worksheet

Beginning Fund Balance					2,410,981.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,396,775.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,787,827.04	(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)					4,019,930.04	(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
1510 Interest Earnings	7,747.05	4,041.44
1530 Net Increase (Decrease) in the Fair Value of Investments	112.19	-2,437.09
1700 Student Extracurricular Activity Receipts	188,162.68	125,619.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	196,021.92	127,223.67

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	268,924.44	124,924.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	268,924.44	124,924.25

Schedule of Changes Worksheet

Beginning Fund Balance	47,667.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,223.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124,924.25	(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)	49,967.40	(5)



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**** Recalculated ****

85 - Miscellaneous Trust Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	449.90	59.28
1530 Net Increase (Decrease) in the Fair Value of Investments	27.86	2,362.92
1920 Contributions/Donations from Private Sources	725.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,202.76	2,422.20

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	160.00	0.00
2XX Personal Services - Employee Benefits	0.62	0.00
3XX Purchased Professional and Technical Services	0.00	300.00
5XX Other Purchased Services	4,799.90	0.00
6XX Supplies and Materials	3,021.19	477.93
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	5,303.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,981.71	6,081.39



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**** Recalculated ****

85 - Miscellaneous Trust Fund

Schedule of Changes Worksheet

Beginning Fund Balance						5,331.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,422.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,081.39	(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)						1,672.57	(5)



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**** Recalculated ****

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	418,134.90	403,064.42
XX	XXX 4XXX	710 Land	110,200.00	0.00
XX	XXX 4XXX	715 Land Improvements	257,176.71	36,047.21
XX	XXX 4XXX	720 Purchase of Existing Buildings	24,015.00	0.00
XX	XXX 4XXX	725 Major Construction Services	212,332.29	9,158.00
XX	XXX 4XXX	73X Major Equipment-New	3,202.00	17,558.93
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	1,364.00	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	600,104.28
b. Related Services Block Grant Entitlement	200018.22
c. Total Entitlements Subject to Reversion	800,122.50

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)]	1,064,162.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,337,320.09
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	1,398,433.92	0.00	0.00	0.00
280	1XXX	2XX	5,308.69	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	2,367.38	0.00	0.00	0.00
280	1XXX	6XX	7,688.80	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	831,062.86	0.00	0.00	0.00
280	21XX	2XX	3,148.74	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	4,466.05	0.00	0.00	0.00
280	21XX	6XX	6,989.56	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	71,726.94	0.00	0.00	0.00
280	24XX	2XX	275.01	0.00	0.00	0.00
280	24XX	3XX	1,596.62	0.00	0.00	0.00
280	24XX	4XX	742.50	0.00	0.00	0.00
280	24XX	5XX	1,727.28	0.00	0.00	0.00
280	24XX	6XX	1,785.74	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			2,337,320.09	0.00	0.00	0.00 2,337,320.09



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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.