



# Trustees' Financial Summary

FY2002-03

Submit ID: 0503-1699306

25 Lewis & Clark County

**\*\* Recalculated \*\***

0503 Augusta H S

### 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** Connie Reynolds

Phone #: (406) 562-3384

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** John Erickson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Marsha Davis

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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

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PRC	Title	Project Type	Project Number	CFDA #
123	School Renovation, IDEA, Technology	FEDERAL	2505036502	84.352
200	IDEA-B (Trans from Coop)	FEDERAL	250502	84.027A
201	IDEA-B (Trans from Coop)	FEDERAL	250502	84.027A
250	local reimbursement balance	LOCAL		
321	Title I Part A	FEDERAL	2505023101	84.010A
322	Title I, Part A, Accountability	FEDERAL	2505023103	84.348A
375	Gifted & Talented	STATE	2505021603	State
600	Vo Ed Agriculture	STATE	State	State
605	Insectaria	LOCAL		
610	IDEA-B(Transfer from Coop)	FEDERAL	State	84.027A
620	Vo Ed Home Ec	STATE	State	
630	Vo Ed Business	STATE	State	
650	Title V, Part A, Innovative Programs	FEDERAL	2505023903	84.298
675	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2505021403	84.367
700	Title IV, Part A, Safe & Drug-Free	FEDERAL	2505021603	84.186A
710	Vo Ed Carl D Perkins-Basic	FEDERAL	2505038102BG	84.048A
755	Title II, Part D, Ed Technology	FEDERAL	2505026003	84.318
765	Miscellaneous Direct Federal Grant	FEDERAL	250503	unknown

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	43,502.30	12,092.60	45,782.00	4,598.99
02	Taxes Receivable - Real and Personal (120-149)	3,951.85	326.09		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>47,454.15</b>	<b>12,418.69</b>	<b>45,782.00</b>	<b>4,598.99</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,951.85	326.09		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,951.85</b>	<b>326.09</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	43,502.30	12,092.60	45,782.00	4,598.99
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>43,502.30</b>	<b>12,092.60</b>	<b>45,782.00</b>	<b>4,598.99</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>47,454.15</b>	<b>12,418.69</b>	<b>45,782.00</b>	<b>4,598.99</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		63,991.75	17,558.07	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		63,991.75	17,558.07	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		63,991.75	17,558.07	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		63,991.75	17,558.07	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		63,991.75	17,558.07	

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88.24		1,854.62	2,770.98
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>88.24</b>		<b>1,854.62</b>	<b>2,770.98</b>
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	88.24		1,854.62	2,770.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>88.24</b>		<b>1,854.62</b>	<b>2,770.98</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>88.24</b>		<b>1,854.62</b>	<b>2,770.98</b>

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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0503 Augusta H S

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,970.88	24,748.93		
02	Taxes Receivable - Real and Personal (120-149)		987.88		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,970.88	25,736.81		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		987.88		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		987.88		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,970.88	24,748.93		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,970.88	24,748.93		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,970.88	25,736.81		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			33,861.03	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			33,861.03	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			33,861.03	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			33,861.03	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			33,861.03	

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,739.92	18,027.33		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>10,739.92</b>	<b>18,027.33</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	10,739.92	18,027.33		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>10,739.92</b>	<b>18,027.33</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,739.92</b>	<b>18,027.33</b>		



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

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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)			4,000.00	
11	Buildings and Building Improvements (331 & 332)			1,667,920.40	
12	Machinery and Equipment (341 & 342)			52,536.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,770.98
15	Amounts to be Provided (404-406)				-2,770.98
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,724,456.40	
<b>LIABILITIES</b>					
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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,724,456.40	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,724,456.40	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,724,456.40	



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## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	136,852.45	123,045.36
1510	Interest Earnings	4,604.30	2,235.79
1900	Other Revenue from Local Sources	106.50	0.00
3110	Direct State Aid	198,633.17	193,103.33
3115	State Spec Ed Allowable Cost Pymt to Districts	5,305.18	5,162.34
3120	State Guaranteed Tax Base Aid	54,378.20	41,140.25
3440	State HB20/SB417 Prop Tax Reimb	2,541.96	2,167.55
3444	State School Block Grant	14,228.28	13,866.56
6100	Material Prior Period Revenue Adjustments	1,255.02	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>417,905.06</b>	<b>380,721.18</b>

### 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	157,009.07	173,497.44
2XX	Personal Services - Employee Benefits	28,765.45	30,938.14
4XX	Purchased Property Services	2,739.63	1,935.22
5XX	Other Purchased Services	646.62	1,314.12
6XX	Supplies and Materials	11,107.29	10,337.66
7XX	Property and Equipment Acquisition	1,780.00	2,182.84
810	Dues and Fees	884.97	3,847.70
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	1.81	2.21
3XX	Purchased Professional and Technical Services	568.36	581.86
222X	Educational Media Services		
6XX	Supplies and Materials	1,568.52	211.84
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	17,784.39	11,124.02
2XX	Personal Services - Employee Benefits	1,602.56	1,008.22
3XX	Purchased Professional and Technical Services	1,700.00	959.02
5XX	Other Purchased Services	7,848.89	7,152.38
6XX	Supplies and Materials	455.99	343.70
810	Dues and Fees	6,762.88	4,702.60
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	20,400.00	20,886.80
2XX	Personal Services - Employee Benefits	3,791.79	3,413.04
5XX	Other Purchased Services	472.70	0.00
810	Dues and Fees	506.63	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0503-1699306

25 Lewis & Clark County  
0503 Augusta H S

**\*\* Recalculated \*\***

## 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	1,171.46	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	23,528.40	20,592.82
		2XX	Personal Services - Employee Benefits	4,873.72	4,836.66
		4XX	Purchased Property Services	10,263.75	8,977.96
		5XX	Other Purchased Services	140.38	80.30
		6XX	Supplies and Materials	1,528.05	3,230.82
		7XX	Property and Equipment Acquisition	550.00	0.00
		810	Dues and Fees	1,460.88	276.92
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	18,202.73	24,636.54
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	16,827.41	10,534.85
		850	Interest on Debt	0.00	2,837.38
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	12,651.87	11,230.46
		2XX	Personal Services - Employee Benefits	1,339.42	3,715.71
		5XX	Other Purchased Services	246.31	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	583.52	0.00
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,523.20	0.00
		2XX	Personal Services - Employee Benefits	2,553.26	0.00
		4XX	Purchased Property Services	177.00	0.00
		6XX	Supplies and Materials	2,384.48	0.00
		810	Dues and Fees	150.00	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,217.60	0.00
		2XX	Personal Services - Employee Benefits	23.46	0.00
		4XX	Purchased Property Services	320.00	0.00
		6XX	Supplies and Materials	906.21	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	25,692.82	30,946.46



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	190.74	266.79
		4XX	Purchased Property Services	1,179.10	0.00
		5XX	Other Purchased Services	102.12	1,756.52
		6XX	Supplies and Materials	5,092.47	3,091.78
		7XX	Property and Equipment Acquisition	875.37	162.14
		810	Dues and Fees	2,239.60	2,407.40
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	1,746.50	7,330.05
		2XX	Personal Services - Employee Benefits	3,469.05	3,852.29
		4XX	Purchased Property Services	804.05	0.00
		6XX	Supplies and Materials	5,495.03	0.00
		7XX	Property and Equipment Acquisition	2,225.53	0.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,936.73	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>433,069.77</u>	<u>415,202.66</u>



# Trustees' Financial Summary

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25 Lewis & Clark County

**\*\* Recalculated \*\***

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						94,811.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						380,721.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						415,202.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	16,827.41	(4b)		-16,827.41	
						-16,827.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						43,502.30	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County

**\*\* Recalculated \*\***

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	13,754.52	8,903.34
1510	Interest Earnings	415.11	318.15
2220	County On-Schedule Trans Reimb	8,229.16	6,201.26
3210	State On-Schedule Trans Reimb	8,229.16	6,201.26
3440	State HB20/SB417 Prop Tax Reimb	145.20	89.35
3444	State School Block Grant	1,289.13	1,256.36
6100	Material Prior Period Revenue Adjustments	106.37	0.00

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

32,168.65	22,969.72
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### 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		
1XX Personal Services - Salaries	7,555.69	8,706.38
2XX Personal Services - Employee Benefits	259.35	771.03
4XX Purchased Property Services	0.00	931.92
5XX Other Purchased Services	22,568.50	14,883.26
6XX Supplies and Materials	0.00	608.04

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

30,383.54	25,900.63
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# Trustees' Financial Summary

FY2002-03

Submit ID: 0503-1699306

25 Lewis & Clark County

**\*\* Recalculated \*\***

0503 Augusta H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						15,023.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,969.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,900.63	(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)						12,092.60	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0503-1699306

25 Lewis & Clark County  
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**\*\* Recalculated \*\***

## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	22.27	4.21
1510	Interest Earnings	1,894.01	1,456.82
3440	State HB20/SB417 Prop Tax Reimb	30.48	26.14
3444	State School Block Grant	508.05	495.13
6100	Material Prior Period Revenue Adjustments	53.75	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,508.56</u>	<u>1,982.30</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				43,799.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,982.30	(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)				45,782.00	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County  
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**\*\* Recalculated \*\***

## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1611 National School Lunch Program	13,121.13	15,791.38
1632 Daily Adult Sales	1,407.25	11,048.92
1634 Daily Ala Carte Sales	235.97	0.00
3220 State Food Services Match	233.10	0.00
4550 Federal Child Nutrition	12,320.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	27,318.32	26,840.30

### 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	24,019.53	12,051.40
2XX Personal Services - Employee Benefits	877.52	482.00
4XX Purchased Property Services	0.00	142.10
6XX Supplies and Materials	7,061.46	11,346.11
810 Dues and Fees	0.00	62.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	31,958.51	24,083.61



# Trustees' Financial Summary

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25 Lewis & Clark County

**\*\* Recalculated \*\***

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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,842.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,840.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,083.61	(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)					4,598.99	(5)

# Trustees' Financial Summary

FY2002-03

Submit ID: 0503-1699306

25 Lewis & Clark County  
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**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,509.18	1,988.27
2240 County Retirement Distribution	51,633.00	40,803.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>54,142.18</b>	<b>42,791.27</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,458.54	24,575.07
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	44.90	46.16
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,559.30	1,642.30
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,069.45	2,968.43
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,205.09	2,713.86
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,144.86	1,283.33
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,328.80	3,504.01
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	1,140.00	0.00
310 Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,310.06	0.00
340 Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,109.40	0.00
399 Miscellaneous Federal Vocational Education Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	120.42	0.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,278.33	3,799.92
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,673.41	2,996.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>45,442.56</u>	<u>43,529.79</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	64,730.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,791.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,529.79	(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)	63,991.75	(5)



# Trustees' Financial Summary

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**25 Lewis & Clark County  
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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>123 School Renovation, IDEA, Technology</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	123,381.00
<b>200 IDEA-B (Trans from Coop)</b>	
1950 Services Provided Other School Districts or Coops	3,250.00
<b>321 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	53,471.33
<b>375 Gifted &amp; Talented</b>	
3600 State Gifted & Talented Reimbursement	918.00
<b>600 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,000.00
<b>605 Insectaria</b>	
1900 Other Revenue from Local Sources	1,335.00
1920 Contributions/Donations from Private Sources	9,150.00
<b>605 Subtotal</b>	10,485.00
<b>620 Vo Ed Home Ec</b>	
3900 State Career & Technical Ed Entitlement	301.00
<b>630 Vo Ed Business</b>	
3900 State Career & Technical Ed Entitlement	193.00
<b>650 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,541.00
<b>675 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	15,807.00
<b>700 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,346.00
<b>710 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,296.00
<b>755 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,447.00
<b>765 Miscellaneous Direct Federal Grant</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	23,067.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	242,503.33

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



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

PRC Program Function Object	2003 Value
<b>123 School Renovation, IDEA, Technology</b>	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	123,381.00
<b>200 IDEA-B (Trans from Coop)</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	2,684.32
6XX Supplies and Materials	511.56
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	9.12
<b>200 Subtotal</b>	3,205.00
<b>250 local reimbursement balance</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	12.64
<b>321 Title I Part A</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	38,537.34
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	330.64
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	9,212.97
<b>321 Subtotal</b>	48,080.95
<b>375 Gifted &amp; Talented</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	128.68
6XX Supplies and Materials	99.29
810 Dues and Fees	690.03
<b>375 Subtotal</b>	918.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>600 Vo Ed Agriculture</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1,039.68
7XX Property and Equipment Acquisition	960.32
	2,000.00
<b>600 Subtotal</b>	2,000.00
<b>605 Insectaria</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	6,183.00
2XX Personal Services - Employee Benefits	533.32
5XX Other Purchased Services	461.19
6XX Supplies and Materials	576.74
810 Dues and Fees	45.00
	7,799.25
<b>605 Subtotal</b>	7,799.25
<b>620 Vo Ed Home Ec</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	56.64
<b>630 Vo Ed Business</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
21XX Support Services - Students	
6XX Supplies and Materials	123.75
<b>650 Title V, Part A, Innovative Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	385.49
6XX Supplies and Materials	1,155.51
	1,541.00
<b>650 Subtotal</b>	1,541.00
<b>675 Title II, Part A, Teacher/Principal Train/Recruit</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	303.95



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,348.46
810 Dues and Fees	7,353.45
8XX Other Expenditures	2,345.85
	11,351.71
<b>675 Subtotal</b>	
<b>700 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	738.58
222X Educational Media Services	
1XX Personal Services - Salaries	1,500.00
	2,238.58
<b>700 Subtotal</b>	
<b>710 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3,296.00
<b>755 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
6XX Supplies and Materials	2,447.00
<b>765 Miscellaneous Direct Federal Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,139.10
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
7XX Property and Equipment Acquisition	1,476.31
222X Educational Media Services	
6XX Supplies and Materials	20,451.59
	23,067.00
<b>765 Subtotal</b>	



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## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	229,518.52
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### Schedule of Changes Worksheet

Beginning Fund Balance	4,573.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	242,503.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	229,518.52	(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)	17,558.07	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 School Renovation, IDEA, Technology	123,381.00	123381.00	.00
200 IDEA-B (Trans from Coop)	3,250.00	3205.00	45.00
201 IDEA-B (Trans from Coop)	0.00	0.00	.00
250 local reimbursement balance	0.00	12.64	-12.64
321 Title I Part A	53,471.33	48080.95	5390.38
322 Title I, Part A, Accountability	0.00	0.00	.00
375 Gifted & Talented	918.00	918.00	.00
600 Vo Ed Agriculture	2,000.00	2000.00	.00
605 Insectaria	10,485.00	7799.25	2685.75
610 IDEA-B(Transfer from Coop)	0.00	0.00	.00
620 Vo Ed Home Ec	301.00	56.64	244.36
630 Vo Ed Business	193.00	123.75	69.25
650 Title V, Part A, Innovative Programs	1,541.00	1541.00	.00
675 Title II, Part A, Teacher/Principal Train/Recruit	15,807.00	11351.71	4455.29
700 Title IV, Part A, Safe & Drug-Free	2,346.00	2238.58	107.42
710 Vo Ed Carl D Perkins-Basic	3,296.00	3296.00	.00
755 Title II, Part D, Ed Technology	2,447.00	2447.00	.00
765 Miscellaneous Direct Federal Grant	23,067.00	23067.00	.00
<b>Total</b>	<b>242,503.33</b>	<b>229,518.52</b>	<b>12,984.81</b>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	1,480.00	900.00
3260	State Driver's Education Reimbursement	554.56	825.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,034.56</u>	<u>1,725.08</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	1,296.00	1,058.00
	2XX Personal Services - Employee Benefits	4.54	4.34
	5XX Other Purchased Services	455.52	638.70
	6XX Supplies and Materials	180.64	189.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,936.70</u>	<u>1,890.29</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				253.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,725.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,890.29	(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)					88.24 (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
1900 Other Revenue from Local Sources	600.00	600.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>600.00</u>	<u>600.00</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		
25XX Support Services - Business		
8XX Other Expenditures	54.24	54.27
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>54.24</u>	<u>54.27</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		1,308.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		600.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		54.27	(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)		1,854.62	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	144.31	83.52
5300 Operating Transfers from Other Funds	1,936.73	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,081.04	83.52

### 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	764.07	0.00
2XX Personal Services - Employee Benefits	2.67	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,255.64	0.00
2XX Personal Services - Employee Benefits	53.74	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,076.12	0.00



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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,687.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						83.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,770.98	(5)



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**\*\* Recalculated \*\***

## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
3281 State Technology Aid	92.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	92.06	0.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	965.00	1,248.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	965.00	1,248.58

## Schedule of Changes Worksheet

Beginning Fund Balance		1,248.58	(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		1,248.58	(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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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	1,477.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,477.94

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
7XX Property and Equipment Acquisition	0.00	1,477.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,477.94

## Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,477.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,477.94	(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	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (5)



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## 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	210.35	159.25
5400	Proceeds from Long-Term Liabilities	0.00	56,158.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		210.35	56,317.25

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	56,158.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	56,158.00

## Schedule of Changes Worksheet

Beginning Fund Balance				4,811.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				56,317.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				56,158.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				4,970.88	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	7,619.80	7,859.31
1510	Interest Earnings	474.16	616.77
3440	State HB20/SB417 Prop Tax Reimb	80.43	81.06
3444	State School Block Grant	227.86	222.07
6100	Material Prior Period Revenue Adjustments	12.20	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>8,414.45</u>	<u>8,779.21</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				15,969.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,779.21	(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)				24,748.93	(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	0.00	376.88
1700 Student Extracurricular Activity Receipts	78,219.50	66,050.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	78,219.50	66,427.20

### 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	74,906.51	61,379.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	74,906.51	61,379.80

## Schedule of Changes Worksheet

Beginning Fund Balance	28,813.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,427.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,379.80	(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)	33,861.03	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	7,781.90	8,056.35
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	9,000.00
XX	XXX 4XXX	725 Major Construction Services	18,202.73	195,175.54
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,079.48
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	5,079.48

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,693.02
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,314.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	14,946.17
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	11,230.46	0.00	0.00	0.00	
280	1XXX	2XX	3,715.71	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			14,946.17	0.00	0.00	0.00	14,946.17



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*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*