



Trustees' Financial Summary

FY2002-03

Submit ID: 0540-588812500

28 Madison County

0540 Twin Bridges K-12 Schools

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Karen Perry

Phone #: (406) 684-5656

(Signature)

(Date)

Chair, Board of Trustees Bruce Bacon

(Signature)

(Date)

County Superintendent Judi Osborn

(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 #
002	Title I Part A	FEDERAL	2805400312	84.010A
014	Title II Eisenhower Math/Sci	FEDERAL	2805401501	84.168
133	Gifted & Talented	STATE	28-0540-1303	State
143	Title II Part A	FEDERAL	2805401403	84.367
313	Title I, Part A, Improving Basic Programs	FEDERAL	28-0540-3103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	2805403903	84.298
403	Vo Ed State All Prgms	STATE	State	State
412	REAP	FEDERAL	S358A021312	84.358A
465	Nutrition \$en\$e	STATE	2805402103ns	
603	Title II part D	FEDERAL	2805406003	84.367
712	Agg of Reim/Indirect	LOCAL	Indirect costs	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)	294,716.61	61,588.68	251,805.45	19,036.72
02	Taxes Receivable - Real and Personal (120-149)	61,135.00	9,650.19	1,257.20	
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)	10,800.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	366,651.61	71,238.87	253,062.65	19,036.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,543.26			
25	Deferred Revenue (680)	61,135.00	9,650.19	1,257.20	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	63,678.26	9,650.19	1,257.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	53,542.95			
48	Fund Balance for Budget (961-970)	249,430.40	61,588.68	251,805.45	19,036.72
52	TOTAL FUND BALANCE/EQUITY	302,973.35	61,588.68	251,805.45	19,036.72
53	TOTAL LIABILITIES AND FUND BALANCE	366,651.61	71,238.87	253,062.65	19,036.72

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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)	16,623.42	68,266.43	23,577.00	5,088.12
02	Taxes Receivable - Real and Personal (120-149)				386.15
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,263.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,623.42	68,266.43	26,840.00	5,474.27
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			4,739.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				386.15
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			4,739.00	386.15
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	16,623.42	68,266.43	22,101.00	5,088.12
52	TOTAL FUND BALANCE/EQUITY	16,623.42	68,266.43	22,101.00	5,088.12
53	TOTAL LIABILITIES AND FUND BALANCE	16,623.42	68,266.43	26,840.00	5,474.27

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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)	5,578.66			15,142.21
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)	2,380.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,958.66			15,142.21
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)	7,958.66			15,142.21
52	TOTAL FUND BALANCE/EQUITY	7,958.66			15,142.21
53	TOTAL LIABILITIES AND FUND BALANCE	7,958.66			15,142.21



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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)	1,096.56	4,913.25	-35,514.97	
02	Taxes Receivable - Real and Personal (120-149)			21,365.28	
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	1,096.56	4,913.25	-14,149.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			21,365.28	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			21,365.28	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,096.56	4,913.25	-35,514.97	
52	TOTAL FUND BALANCE/EQUITY	1,096.56	4,913.25	-35,514.97	
53	TOTAL LIABILITIES AND FUND BALANCE	1,096.56	4,913.25	-14,149.69	



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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)	2,630,061.96	138,589.50		
02	Taxes Receivable - Real and Personal (120-149)		2,488.08		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		21,281.96		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,630,061.96	162,359.54		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,488.08		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,488.08		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,630,061.96	159,871.46		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2,630,061.96	159,871.46		
53	TOTAL LIABILITIES AND FUND BALANCE	2,630,061.96	162,359.54		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			50,170.19	
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			50,170.19	
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)			50,170.19	
52	TOTAL FUND BALANCE/EQUITY			50,170.19	
53	TOTAL LIABILITIES AND FUND BALANCE			50,170.19	



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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)				
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 - 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)			20,401.00	
11	Buildings and Building Improvements (331 & 332)			3,007,056.00	
12	Machinery and Equipment (341 & 342)			486,270.00	
13	Construction Work in Progress (351)			2,627,635.75	
14	Amount Available in Debt Service and Compensated Absence Funds (403)				-20,372.76
15	Amounts to be Provided (404-406)				329,348.90
20	TOTAL ASSETS AND OTHER DEBITS			6,141,362.75	308,976.14
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)				217,900.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				91,076.14
35	TOTAL LIABILITIES				308,976.14
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			6,141,362.75	
52	TOTAL FUND BALANCE/EQUITY			6,141,362.75	
53	TOTAL LIABILITIES AND FUND BALANCE			6,141,362.75	308,976.14



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	416,073.00	447,882.00
1112 District Levy - Personal Property	112,475.00	125,833.00
1114 District Levy - Pers Prop/Mobile Homes	6,428.00	3,226.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	28,405.00	0.00
1190 Penalties and Interest on Taxes	2,410.11	3,434.00
1510 Interest Earnings	6,554.00	6,664.00
3110 Direct State Aid	636,338.45	672,593.37
3115 State Spec Ed Allowable Cost Pymt to Districts	35,758.41	39,605.28
3120 State Guaranteed Tax Base Aid	110,490.27	140,948.32
3440 State HB20/SB417 Prop Tax Reimb	14,343.00	9,437.35
3444 State School Block Grant	95,013.28	92,597.79
6100 Material Prior Period Revenue Adjustments	920.00	1,179.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,465,208.52	1,543,400.11

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	522,888.00	498,621.00
2XX Personal Services - Employee Benefits	66,385.00	92,181.00
5XX Other Purchased Services	2,588.00	1,719.00
6XX Supplies and Materials	34,765.00	28,755.00
21XX Support Services - Students		
1XX Personal Services - Salaries	13,694.00	16,100.00
2XX Personal Services - Employee Benefits	45.00	1,731.00
6XX Supplies and Materials	3,042.00	1,728.00
222X Educational Media Services		
1XX Personal Services - Salaries	29,238.00	34,793.00
2XX Personal Services - Employee Benefits	3,698.00	10,944.00
3XX Purchased Professional and Technical Services	729.00	289.00
4XX Purchased Property Services	300.00	0.00
6XX Supplies and Materials	11,576.00	9,546.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	39,511.00	52,169.00
2XX Personal Services - Employee Benefits	7,640.00	13,269.00
3XX Purchased Professional and Technical Services	2,810.00	4,800.00
5XX Other Purchased Services	868.00	1,462.00
6XX Supplies and Materials	182.00	445.00
810 Dues and Fees	0.00	2,484.00



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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
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	32,403.00	30,000.00
		2XX	Personal Services - Employee Benefits	3,709.00	5,332.00
		6XX	Supplies and Materials	947.00	2,304.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	60,813.00	55,090.00
		2XX	Personal Services - Employee Benefits	13,172.00	10,411.00
		3XX	Purchased Professional and Technical Services	4,765.00	5,845.00
		4XX	Purchased Property Services	275.00	0.00
		5XX	Other Purchased Services	16,495.00	13,993.00
		6XX	Supplies and Materials	16,530.00	12,995.00
		810	Dues and Fees	2,627.00	890.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	90,774.00	86,611.00
		2XX	Personal Services - Employee Benefits	8,816.00	20,449.00
		3XX	Purchased Professional and Technical Services	5,825.00	15,805.00
		4XX	Purchased Property Services	74,324.00	73,832.23
		5XX	Other Purchased Services	11,523.00	15,116.00
		6XX	Supplies and Materials	13,213.00	49,226.00
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	42,745.00	27,274.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	49,387.00	54,227.00
		2XX	Personal Services - Employee Benefits	10,790.00	17,929.00
		3XX	Purchased Professional and Technical Services	2,870.00	3,500.00
		5XX	Other Purchased Services	119.00	169.00
		6XX	Supplies and Materials	1,492.00	1,265.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	13,588.00	14,180.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,387.00	0.00
		2XX	Personal Services - Employee Benefits	3,981.00	0.00
		5XX	Other Purchased Services	414.00	0.00
		6XX	Supplies and Materials	3,292.00	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	20,393.00	0.00



Trustees' Financial Summary

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28 Madison County

0540 Twin Bridges K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,366.00	0.00
		6XX	Supplies and Materials	4,234.00	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	28,299.00	0.00
		2XX	Personal Services - Employee Benefits	89.00	0.00
		6XX	Supplies and Materials	3,260.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	89,404.00
		2XX	Personal Services - Employee Benefits	0.00	17,758.00
		5XX	Other Purchased Services	0.00	1,864.00
		6XX	Supplies and Materials	0.00	11,624.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	23,104.00	20,326.00
		2XX	Personal Services - Employee Benefits	408.00	403.00
		5XX	Other Purchased Services	10,388.00	7,968.00
		6XX	Supplies and Materials	4,577.00	318.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	29,615.00	27,964.00
		2XX	Personal Services - Employee Benefits	258.00	241.00
		5XX	Other Purchased Services	11,067.00	17,380.00
		6XX	Supplies and Materials	13,062.00	5,497.00
		810	Dues and Fees	3,025.00	2,250.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	32,127.00	34,683.00
		2XX	Personal Services - Employee Benefits	8,489.00	12,441.00
		5XX	Other Purchased Services	0.00	345.00
		6XX	Supplies and Materials	979.00	13,466.00
		8XX	Other Expenditures	0.00	874.00

910 Budget Amendment

1XX	Regular Education Programs - Elementary/Secondary				
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	24,028.00	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
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,473,003.00	1,552,285.23

Schedule of Changes Worksheet

Beginning Fund Balance		263,381.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,543,400.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,552,285.23	(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 53,542.95 Less Last Year 5,066.00 (4b)		48,476.95	
		48,476.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		302,973.35	(5)



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0540 Twin Bridges K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	79,087.94	70,513.04
1112	District Levy - Personal Property	20,049.00	20,544.19
1114	District Levy - Pers Prop/Mobile Homes	977.00	569.06
1190	Penalties and Interest on Taxes	277.00	462.73
1510	Interest Earnings	701.00	617.36
2220	County On-Schedule Trans Reimb	29,912.00	27,685.75
3210	State On-Schedule Trans Reimb	29,912.00	27,685.75
3440	State HB20/SB417 Prop Tax Reimb	2,643.00	1,486.17
3444	State School Block Grant	9,536.06	9,293.63
6100	Material Prior Period Revenue Adjustments	0.00	168.00

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

173,095.00 159,025.68

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	12,151.00	24,500.00
2XX	Personal Services - Employee Benefits	29.00	5,418.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	15,490.00	3,311.00
2XX	Personal Services - Employee Benefits	3,921.00	4,058.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	6,682.00	11,228.00
2XX	Personal Services - Employee Benefits	1,908.00	844.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	47,268.00	49,234.00
2XX	Personal Services - Employee Benefits	8,968.00	12,792.00
3XX	Purchased Professional and Technical Services	2,018.00	3,179.00
4XX	Purchased Property Services	15,772.00	7,893.00
5XX	Other Purchased Services	8,508.00	8,563.00
6XX	Supplies and Materials	16,726.00	21,856.00

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

139,441.00 152,876.00



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0540 Twin Bridges K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					55,439.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					159,025.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					152,876.00	(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)					61,588.68	(5)



Trustees' Financial Summary
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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	1,477.00	8,885.53
1112 District Levy - Personal Property	3,056.00	1,937.42
1114 District Levy - Pers Prop/Mobile Homes	284.00	26.90
1190 Penalties and Interest on Taxes	151.00	125.63
1510 Interest Earnings	14,803.90	5,871.86
3440 State HB20/SB417 Prop Tax Reimb	0.00	185.32
3444 State School Block Grant	9,767.10	9,518.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>29,539.00</u>	<u>26,551.45</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	43,459.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>43,459.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	268,713.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,551.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,459.00	(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)	251,805.45	(5)



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28 Madison County

0540 Twin Bridges K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,013.00	253.38
1611	National School Lunch Program	12,363.00	12,185.70
1612	School Breakfast Program	16,852.00	14,810.71
1613	Special Milk Program	54.00	37.75
1632	Daily Adult Sales	208.00	130.00
3220	State Food Services Match	607.00	0.00
4550	Federal Child Nutrition	43,072.00	36,153.18

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

74,169.00	63,570.72
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	5XX Other Purchased Services	0.00	179.00
	6XX Supplies and Materials	84,153.00	59,232.00
	810 Dues and Fees	3,518.00	0.00
	8XX Other Expenditures	0.00	4,293.00

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

87,671.00	63,704.00
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28 Madison County

0540 Twin Bridges K-12 Schools

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					19,170.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,570.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					63,704.00	(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)					19,036.72	(5)



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0540 Twin Bridges K-12 Schools

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	712.00	170.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	712.00	170.42

Schedule of Changes Worksheet

Beginning Fund Balance	16,453.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	170.42	(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)	16,623.42	(5)



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0540 Twin Bridges K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,275.00	886.43
2240	County Retirement Distribution	175,000.00	180,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>176,275.00</u>	<u>180,886.43</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	85,770.00	89,366.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,070.00	2,434.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,315.00	1,396.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,147.00	10,363.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,787.00	4,463.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,998.00	8,797.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	21,309.00	14,002.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	8,781.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,467.00	7,967.00
290 Federal Title I Grant - Even Start\LEA		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,022.00	0.00
394 State Career & Technical Ed Entitlement - Family & Cons		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,839.00
395 State Career & Technical Ed Entitlement - Technology Ed/		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5,107.00



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0540 Twin Bridges K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
395	State Career & Technical Ed	Entitlement - Technology Ed/			
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	7,089.00	0.00
421	Title I, Part A, Accountability				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,397.00
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	368.00	162.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,672.00	1,417.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,983.00	3,729.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,980.00	4,515.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>165,977.00</u>	<u>168,735.00</u>



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0540 Twin Bridges K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					56,115.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					180,886.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					168,735.00	(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)					68,266.43	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
002 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	13,183.00
014 Title II Eisenhower Math/Sci	
4650 Federal Miscellaneous Grants from OPI	152.00
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
143 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,218.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	85,061.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,771.00
403 Vo Ed State All Prgms	
3290 State - Other State Grants	2,463.00
412 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,574.00
465 Nutrition \$en\$	
4650 Federal Miscellaneous Grants from OPI	500.00
603 Title II part D	
4310 Title II, Part D, Educational Technology	3,668.00
712 Agg of Reim/Indirect	
1510 Interest Earnings	336.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	8,814.00
712 Subtotal	9,150.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	150,658.00

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

PRC Program Function Object	2003 Value
002 Title I Part A	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	4,230.00
2XX Personal Services - Employee Benefits	1,350.00
6XX Supplies and Materials	4,176.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,723.00
421 Title I, Part A, Accountability	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	704.00
	13,183.00
002 Subtotal	
014 Title II Eisenhower Math/Sci	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	152.00
133 Gifted & Talented	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	145.00
6XX Supplies and Materials	773.00
	918.00
133 Subtotal	
143 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	23,490.00
2XX Personal Services - Employee Benefits	13.00
6XX Supplies and Materials	909.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,806.00
	26,218.00
143 Subtotal	
313 Title I, Part A, Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	53,732.00
2XX Personal Services - Employee Benefits	18,155.00
6XX Supplies and Materials	6,633.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	691.00
420 Title I, Part A, Improving Basic Programs	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	5,850.00
	85,061.00
313 Subtotal	
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	225.00
6XX Supplies and Materials	2,355.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	191.00
	2,771.00
393 Subtotal	
403 Vo Ed State All Prgms	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1,158.00
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	525.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	780.00
	2,463.00
403 Subtotal	
412 REAP	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
5XX Other Purchased Services	512.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	3,983.00
6XX Supplies and Materials	2,079.00
	6,574.00
412 Subtotal	6,574.00
465 Nutrition \$en\$e	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	500.00
603 Title II part D	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,687.00
6XX Supplies and Materials	1,728.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	253.00
	3,668.00
603 Subtotal	3,668.00
712 Agg of Reim/Indirect	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
6XX Supplies and Materials	1,132.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 142,640.00



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					14,083.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					150,658.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					142,640.00	(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)					22,101.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Title I Part A	13,183.00	13183.00	.00
014 Title II Eisenhower Math/Sci	152.00	152.00	.00
133 Gifted & Talented	918.00	918.00	.00
143 Title II Part A	26,218.00	26218.00	.00
313 Title I, Part A, Improving Basic Programs	85,061.00	85061.00	.00
393 Title V, Part A, Innovative Programs	2,771.00	2771.00	.00
403 Vo Ed State All Prgms	2,463.00	2463.00	.00
412 REAP	6,574.00	6574.00	.00
465 Nutrion \$en\$e	500.00	500.00	.00
603 Ttitle II part D	3,668.00	3668.00	.00
712 Agg of Reim/Indirect	9,150.00	1132.00	8018.00
Total	<u>150,658.00</u>	<u>142,640.00</u>	<u>8,018.00</u>



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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	3,004.00	2,790.53
1112 District Levy - Personal Property	896.00	796.71
1114 District Levy - Pers Prop/Mobile Homes	49.88	22.38
1190 Penalties and Interest on Taxes	18.00	23.36
1340 Fees for Adult Education	60.00	0.00
1510 Interest Earnings	541.00	113.15
3440 State HB20/SB417 Prop Tax Reimb	98.00	58.48
3444 State School Block Grant	850.12	828.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,517.00	4,633.12

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,160.00	1,165.00
2XX Personal Services - Employee Benefits	10.00	3.00
6XX Supplies and Materials	2,857.00	6,518.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,027.00	7,686.00



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					8,141.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,633.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,686.00	(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)					5,088.12	(5)



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18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	0.00	1,400.00
1510	Interest Earnings	587.00	9.00
1982	Summer Session - Driver's Education Fees	1,400.00	0.00
3260	State Driver's Education Reimbursement	1,560.00	980.00
6100	Material Prior Period Revenue Adjustments	-775.00	-438.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,772.00</u>	<u>1,950.66</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	2,965.00	3,068.00
2XX	Personal Services - Employee Benefits	10.00	11.00
5XX	Other Purchased Services	301.00	0.00
6XX	Supplies and Materials	223.00	383.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,499.00</u>	<u>3,462.00</u>



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18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,470.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,950.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,462.00	(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)					7,958.66	(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	759.00	179.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	759.00	179.21

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	441.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	782.00	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	168.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	402.00	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	747.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,540.00	0.00



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21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance					14,963.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					179.21	(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)					15,142.21	(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	59.17	6.56
3281 State Technology Aid	296.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	356.00	6.56

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	3,435.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,435.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,090.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,096.56	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	36.38
3282 State Flexibility Fund Allocation	0.00	6,184.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	6,221.25

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,308.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,308.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,221.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,308.00	(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)	4,913.25	(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	0.00	166,822.04
1112	District Levy - Personal Property	0.00	38,061.75
1114	District Levy - Pers Prop/Mobile Homes	0.00	47.69
1190	Penalties and Interest on Taxes	0.00	355.84
1510	Interest Earnings	4,716.00	1,165.45
3440	State HB20/SB417 Prop Tax Reimb	0.00	3,645.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,716.00</u>	<u>210,098.03</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	0.00	249,729.00
	860 Agent Fees/Issuance Costs	0.00	600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>250,329.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				4,716.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				210,098.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				250,329.00	(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)				-35,514.97	(5)



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60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,056.00	65,115.49
5110	Sale of Bonds	3,372,000.00	0.00
5200	Sale or Compensation for Loss of Assets	485.00	100.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,373,541.00</u>	<u>65,215.96</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	0.00	1,138.00
	6XX Supplies and Materials	1,944.00	0.00
	7XX Property and Equipment Acquisition	68,974.00	760,645.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>70,918.00</u>	<u>761,783.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		3,326,629.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		65,215.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		761,783.00	(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)		2,630,061.96	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	19,486.00	18,039.98
1112	District Levy - Personal Property	5,564.82	5,173.05
1114	District Levy - Pers Prop/Mobile Homes	302.00	143.87
1190	Penalties and Interest on Taxes	101.00	134.16
1510	Interest Earnings	1,340.00	23,237.77
3440	State HB20/SB417 Prop Tax Reimb	640.00	378.86
3444	State School Block Grant	4,618.18	4,500.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32,052.00</u>	<u>51,608.46</u>

Schedule of Changes Worksheet

Beginning Fund Balance				108,263.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				51,608.46	(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)				159,871.46	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	131,660.00	105,278.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	131,660.00	105,278.19

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	119,514.00	106,631.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	119,514.00	106,631.00

Schedule of Changes Worksheet

Beginning Fund Balance	51,523.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105,278.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,631.00	(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)	50,170.19	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	48,582.00	32,871.00
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	0.00
XX	XXX 4XXX	725 Major Construction Services	68,974.00	277,802.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	482,843.00
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	33,016.62
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	33,016.62

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,004.63
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,543.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	91,270.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

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	54,227.00	0.00	0.00	0.00	
280	1XXX	2XX	17,929.00	0.00	0.00	0.00	
280	1XXX	3XX	3,500.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	169.00	0.00	0.00	0.00	
280	1XXX	6XX	1,265.00	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	14,180.00	0.00	0.00	0.00	
Totals			91,270.00	0.00	0.00	0.00	91,270.00



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

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