



Trustees' Financial Summary

FY2002-03

Submit ID: 0543-5039236

28 Madison County

0543 Harrison 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 Judith Ward

Phone #: (406) 685-3428

(Signature)

(Date)

Chair, Board of Trustees MaryLou Freese

(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 #
001	Title I Prog Improve	FEDERAL	00-28-0543-3100	84.218A
002	Title II Eisenhower Math/S	FEDERAL	00-28-0543-1500	84.168
003	CLASS SIZE REDUCTION	FEDERAL	CLASS	84.340
004	Title IV Drug Free Schools	FEDERAL	00-28-0543-1600	84.1846
005	Vo Ed State Trades & Ind	STATE	VO ED	State
006	Title VI - Effective Schls	FEDERAL	00-28-0543-3900	84.298
013	DAY TREATMENT	LOCAL		
014	Interest	LOCAL		
015	Miscellaneous	LOCAL		
018	Vo Ed Business/Marketing	STATE	N/A	State
099	REAP	FEDERAL	S358A020529	84.358A

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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)	65,412.09	24,139.59	126,365.74	11,585.84
02	Taxes Receivable - Real and Personal (120-149)	38,541.33	4,128.08	7,194.11	
03	Taxes Receivable - Protested (150-159)	185.13	19.45	34.54	
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	104,138.55	28,287.12	133,594.39	11,585.84
LIABILITIES					
21	Payable to Other Funds (601-606)	229.74			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	38,726.46	4,147.53	7,228.65	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	38,956.20	4,147.53	7,228.65	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	65,182.35	24,139.59	126,365.74	11,585.84
52	TOTAL FUND BALANCE/EQUITY	65,182.35	24,139.59	126,365.74	11,585.84
53	TOTAL LIABILITIES AND FUND BALANCE	104,138.55	28,287.12	133,594.39	11,585.84

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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)		67,958.17	1,429.55	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		67,958.17	1,429.55	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)		67,958.17	1,429.55	
52	TOTAL FUND BALANCE/EQUITY		67,958.17	1,429.55	
53	TOTAL LIABILITIES AND FUND BALANCE		67,958.17	1,429.55	

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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)	2,260.29			1,536.66
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				229.74
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	2,260.29			1,766.40
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)	2,260.29			1,766.40
52	TOTAL FUND BALANCE/EQUITY	2,260.29			1,766.40
53	TOTAL LIABILITIES AND FUND BALANCE	2,260.29			1,766.40



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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)	65.92	3,615.07	-2.75	
02	Taxes Receivable - Real and Personal (120-149)			12,823.99	
03	Taxes Receivable - Protested (150-159)			61.28	
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	65.92	3,615.07	12,882.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			12,885.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			12,885.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	65.92	3,615.07	-2.75	
52	TOTAL FUND BALANCE/EQUITY	65.92	3,615.07	-2.75	
53	TOTAL LIABILITIES AND FUND BALANCE	65.92	3,615.07	12,882.52	



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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)	207.38	32,548.05		
02	Taxes Receivable - Real and Personal (120-149)		2,161.68		
03	Taxes Receivable - Protested (150-159)		10.34		
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	207.38	34,720.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,172.02		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,172.02		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	207.38	32,548.05		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	207.38	32,548.05		
53	TOTAL LIABILITIES AND FUND BALANCE	207.38	34,720.07		

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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)	5,272.29		42,818.38	
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	5,272.29		42,818.38	
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)	5,272.29		42,818.38	
52	TOTAL FUND BALANCE/EQUITY	5,272.29		42,818.38	
53	TOTAL LIABILITIES AND FUND BALANCE	5,272.29		42,818.38	



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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)	22,706.67	40,587.63		
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	22,706.67	40,587.63		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	22,706.67	40,587.63		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	22,706.67	40,587.63		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	22,706.67	40,587.63		



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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)			1,500.00	
11	Buildings and Building Improvements (331 & 332)			2,050,000.00	
12	Machinery and Equipment (341 & 342)			369,820.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,763.65
15	Amounts to be Provided (404-406)				925,940.55
20	TOTAL ASSETS AND OTHER DEBITS			2,421,320.00	927,704.20
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)				885,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				12,554.00
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				30,150.20
35	TOTAL LIABILITIES				927,704.20
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			2,421,320.00	
52	TOTAL FUND BALANCE/EQUITY			2,421,320.00	
53	TOTAL LIABILITIES AND FUND BALANCE			2,421,320.00	927,704.20



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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	168,540.43	151,204.52
1112 District Levy - Personal Property	12,443.59	12,188.86
1113 District Levy - Heavy Motor Vehicles	0.00	596.08
1114 District Levy - Pers Prop/Mobile Homes	2,293.34	1,665.79
1190 Penalties and Interest on Taxes	3,918.15	982.69
1510 Interest Earnings	4,634.70	1,435.35
1900 Other Revenue from Local Sources	0.00	272.50
3110 Direct State Aid	442,988.85	404,597.46
3115 State Spec Ed Allowable Cost Pymt to Districts	23,946.01	21,027.27
3120 State Guaranteed Tax Base Aid	168,588.56	150,054.77
3440 State HB20/SB417 Prop Tax Reimb	1,444.97	2,152.28
3444 State School Block Grant	31,124.53	30,333.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	859,923.13	776,510.83

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	393,666.94	368,619.45
2XX Personal Services - Employee Benefits	68,292.30	58,978.21
3XX Purchased Professional and Technical Services	0.00	688.68
4XX Purchased Property Services	5,373.16	4,717.15
6XX Supplies and Materials	27,937.90	25,131.08
7XX Property and Equipment Acquisition	136.80	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	346.50	500.00
5XX Other Purchased Services	641.95	523.54
6XX Supplies and Materials	922.89	4,728.86
222X Educational Media Services		
1XX Personal Services - Salaries	9,890.30	9,495.80
2XX Personal Services - Employee Benefits	10.82	0.00
6XX Supplies and Materials	2,119.65	2,863.32
23XX Support Services - General Administration		
1XX Personal Services - Salaries	33,819.49	21,095.21
2XX Personal Services - Employee Benefits	4,240.56	1,627.12
3XX Purchased Professional and Technical Services	3,282.50	3,249.00
4XX Purchased Property Services	6,665.66	11,096.66
5XX Other Purchased Services	11,276.94	29,212.38
6XX Supplies and Materials	10,136.40	10,261.09



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		810	Dues and Fees	7,203.25	3,064.51
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	17,399.97	0.00
		2XX	Personal Services - Employee Benefits	10.82	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,400.79	20,021.77
		2XX	Personal Services - Employee Benefits	2,410.82	2,596.80
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	28,699.09	32,305.82
		2XX	Personal Services - Employee Benefits	8,283.08	7,527.41
		4XX	Purchased Property Services	44,559.65	69,059.92
		5XX	Other Purchased Services	5,000.00	16,850.00
		6XX	Supplies and Materials	13,071.24	26,810.02
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,634.96	26,650.22
		2XX	Personal Services - Employee Benefits	7,011.01	2,131.13
		5XX	Other Purchased Services	335.68	389.97
		6XX	Supplies and Materials	4,021.69	2,665.15
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	7,667.11	4,550.63
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,061.50	6,406.27
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	27,900.57	27,423.01
		2XX	Personal Services - Employee Benefits	261.01	1,984.53
		5XX	Other Purchased Services	1,825.00	3,451.64
		6XX	Supplies and Materials	2,283.11	3,961.08
		810	Dues and Fees	2,420.00	690.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	27,470.31	12,247.97
		2XX	Personal Services - Employee Benefits	8,183.08	4,070.21
		6XX	Supplies and Materials	0.00	88.65



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0543 Harrison K-12 Schools

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	229.74
001 Title I Prog Improve		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	36.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	844,874.50	828,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	116,671.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	776,510.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	828,000.00	(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)	65,182.35	(5)



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0543 Harrison 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	36,792.98	16,213.59
1112	District Levy - Personal Property	1,028.92	2,645.47
1113	District Levy - Heavy Motor Vehicles	0.00	62.64
1114	District Levy - Pers Prop/Mobile Homes	363.56	317.46
1190	Penalties and Interest on Taxes	372.84	131.93
1510	Interest Earnings	576.40	326.85
1900	Other Revenue from Local Sources	0.00	1,802.80
2220	County On-Schedule Trans Reimb	16,030.80	16,994.33
3210	State On-Schedule Trans Reimb	16,030.80	16,994.33
3440	State HB20/SB417 Prop Tax Reimb	320.74	226.17
3444	State School Block Grant	2,854.47	2,781.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74,371.51</u>	<u>58,497.47</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	16,617.03	17,243.57
2XX	Personal Services - Employee Benefits	135.92	102.28
25XX	Support Services - Business		
1XX	Personal Services - Salaries	5,798.26	3,420.00
2XX	Personal Services - Employee Benefits	10.82	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	4,042.68	2,791.16
2XX	Personal Services - Employee Benefits	491.54	408.68
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	16,832.19	14,601.25
2XX	Personal Services - Employee Benefits	4,607.71	10,197.68
3XX	Purchased Professional and Technical Services	350.10	0.00
4XX	Purchased Property Services	3,335.10	9,414.01
5XX	Other Purchased Services	1,997.19	7,182.35
6XX	Supplies and Materials	950.31	6,811.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>55,168.85</u>	<u>72,172.46</u>



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0543 Harrison K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,814.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,497.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						72,172.46	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						24,139.59	(5)



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0543 Harrison K-12 Schools

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	35,475.22	28,191.21
1112	District Levy - Personal Property	1,481.32	2,557.57
1113	District Levy - Heavy Motor Vehicles	0.00	111.18
1114	District Levy - Pers Prop/Mobile Homes	388.83	314.04
1190	Penalties and Interest on Taxes	491.95	149.57
1510	Interest Earnings	1,962.83	1,407.18
3440	State HB20/SB417 Prop Tax Reimb	307.97	401.45
3444	State School Block Grant	3,688.00	3,594.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>43,796.12</u>	<u>36,726.44</u>

Schedule of Changes Worksheet

Beginning Fund Balance				89,639.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				36,726.44	(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)				126,365.74	(5)



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0543 Harrison 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	825.17	283.65
1611	National School Lunch Program	524.70	0.00
1621	Lunch Sales	15,179.95	13,623.80
1632	Daily Adult Sales	1,894.50	1,430.80
1900	Other Revenue from Local Sources	1,582.70	3,661.11
3220	State Food Services Match	2,513.08	0.00
4550	Federal Child Nutrition	14,958.05	22,459.30

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

37,478.15	41,458.66
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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		
	1XX Personal Services - Salaries	4,633.65	17,625.24
	6XX Supplies and Materials	30,368.58	34,586.02

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

35,002.23	52,211.26
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0543 Harrison K-12 Schools

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					22,338.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,458.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,211.26	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,585.84	(5)



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0543 Harrison 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	1,512.89	901.28
2240 County Retirement Distribution	119,809.69	91,104.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,322.58	92,005.45

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	58,188.05	55,943.02
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,468.26	1,272.48
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,449.24	3,774.55
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,630.88	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,653.72	1,710.99
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,689.35	4,914.76
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,287.71	1,194.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,138.40	4,488.93
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	2,322.87	3,102.24
290 Federal Title I Grant - Even Start\LEA		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,759.98	0.00
421 Title I, Part A, Accountability		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,936.23
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	896.96



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0543 Harrison K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
430	Title II, Part A, Teacher & Principal Training & Recruiting				
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	920.29	1,047.15
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,242.98	3,012.36
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,009.00	3,899.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				93,760.73	88,193.11

Schedule of Changes Worksheet

Beginning Fund Balance					64,145.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					92,005.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					88,193.11	(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)					67,958.17	(5)



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0543 Harrison K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Title I Prog Improve	
4200 Title I, Part A, Improving Basic Programs	21,408.00
002 Title II Eisenhower Math/S	
4310 Title II, Part D, Educational Technology	941.00
003 CLASS SIZE REDUCTION	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,367.00
004 Title IV Drug Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	8,704.00
005 Vo Ed State Trades & Ind	
3900 State Career & Technical Ed Entitlement	714.00
006 Title VI - Effective Schls	
4350 Title V, Part A, Innovative Programs	1,422.00
013 DAY TREATMENT	
3610 Services for Significant Needs Students	20,000.00
014 Interest	
1510 Interest Earnings	52.53
015 Miscellaneous	
1900 Other Revenue from Local Sources	1,449.82
099 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,179.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,237.35

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

PRC Program Function Object	2003 Value
001 Title I Prog Improve	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	21,408.00
002 Title II Eisenhower Math/S	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	941.00



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0543 Harrison K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
003 CLASS SIZE REDUCTION	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	9,367.00
004 Title IV Drug Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	8,704.00
005 Vo Ed State Trades & Ind	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	288.00
006 Title VI - Effective Schls	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,422.00
013 DAY TREATMENT	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	5,000.00
6XX Supplies and Materials	98.50
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	15,000.00
013 Subtotal	20,098.50
015 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	500.00
6XX Supplies and Materials	841.51
015 Subtotal	1,341.51



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
018 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	426.00
099 REAP	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	14,179.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00
	78,175.01

Schedule of Changes Worksheet

Beginning Fund Balance	1,367.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,237.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,175.01	(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)	1,429.55	(5)



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Prog Improve	0.00	36.00	-36.00
001 Title I Prog Improve	21,408.00	21408.00	.00
002 Title II Eisenhower Math/S	941.00	941.00	.00
003 CLASS SIZE REDUCTION	9,367.00	9367.00	.00
004 Title IV Drug Free Schools	8,704.00	8704.00	.00
005 Vo Ed State Trades & Ind	714.00	288.00	426.00
006 Title VI - Effective Schls	1,422.00	1422.00	.00
013 DAY TREATMENT	20,000.00	20098.50	-98.50
014 Interest	52.53	0.00	52.53
015 Miscellaneous	1,449.82	1341.51	108.31
018 Vo Ed Business/Marketing	0.00	426.00	-426.00
099 REAP	14,179.00	14179.00	.00
Total	78,237.35	78,211.01	26.34



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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	1,250.00	2,350.00
1510 Interest Earnings	57.99	10.71
3260 State Driver's Education Reimbursement	1,039.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,347.80	2,360.71

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	0.00	2,500.00
6XX Supplies and Materials	53.83	199.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53.83	2,699.92

Schedule of Changes Worksheet

Beginning Fund Balance	2,599.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,360.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,699.92	(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)	2,260.29	(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	103.14	61.97
5300	Operating Transfers from Other Funds	0.00	229.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		103.14	291.71

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	0.00	3,328.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	3,328.45

Schedule of Changes Worksheet

Beginning Fund Balance				4,803.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				291.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,328.45	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,766.40	(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	82.50	17.44
3281 State Technology Aid	209.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>292.30</u>	<u>17.44</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		
6XX Supplies and Materials	0.00	2,483.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>2,483.32</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,531.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				17.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,483.32	(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)					65.92 (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	20.59
3282	State Flexibility Fund Allocation	0.00	4,528.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	4,548.83

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	933.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	933.76

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,548.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		933.76	(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)		3,615.07	(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	60,011.91	49,362.95
1112	District Levy - Personal Property	6,946.03	4,415.48
1113	District Levy - Heavy Motor Vehicles	0.00	197.35
1114	District Levy - Pers Prop/Mobile Homes	1,031.11	689.92
1190	Penalties and Interest on Taxes	417.78	467.11
1510	Interest Earnings	2,345.01	612.39
3120	State Guaranteed Tax Base Aid	3,410.88	5,137.01
3440	State HB20/SB417 Prop Tax Reimb	515.93	712.56
3444	State School Block Grant	17,235.98	16,797.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>91,914.63</u>	<u>78,392.57</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	55,000.00	55,000.00
	850 Interest on Debt	56,335.00	53,585.00
	860 Agent Fees/Issuance Costs	550.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>111,885.00</u>	<u>109,135.00</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					30,739.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					78,392.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					109,135.00	(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)					-2.75	(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	106.74	11.04
1900	Other Revenue from Local Sources	2,554.20	70.25
5200	Sale or Compensation for Loss of Assets	6,122.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,783.01</u>	<u>81.29</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	2,272.80	262.42
4XXX	Facilities Acquisition and Construction Services		
6XX	Supplies and Materials	4,933.37	2,015.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,206.17</u>	<u>2,277.42</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,403.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				81.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,277.42	(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)				207.38	(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	11,104.36	8,450.25
1112	District Levy - Personal Property	800.97	787.17
1113	District Levy - Heavy Motor Vehicles	0.00	33.28
1114	District Levy - Pers Prop/Mobile Homes	146.44	85.85
1190	Penalties and Interest on Taxes	235.62	34.78
1510	Interest Earnings	459.33	356.46
3440	State HB20/SB417 Prop Tax Reimb	95.85	120.20
3444	State School Block Grant	1,577.60	1,537.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,420.17</u>	<u>11,405.48</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	1,789.04
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	538.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>538.50</u>	<u>1,789.04</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						22,931.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,405.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,789.04	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,548.05	(5)



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81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	295.71	172.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	295.71	172.93

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

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

Schedule of Changes Worksheet

Beginning Fund Balance	5,349.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	172.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	250.00	(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)	5,272.29	(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	82,486.28	99,015.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	82,486.28	99,015.62

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	77,164.52	93,716.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	77,164.52	93,716.30

Schedule of Changes Worksheet

Beginning Fund Balance	37,519.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,015.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,716.30	(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)	42,818.38	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	36,446.73	40,535.67
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	0.00	0.00
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	15,843.14
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	15,843.14

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,280.61
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,813.98
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	36,387.10
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	26,650.22	0.00	0.00	0.00	
280	1XXX	2XX	2,131.13	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	389.97	0.00	0.00	0.00	
280	1XXX	6XX	2,665.15	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	4,550.63	0.00	0.00	0.00	
Totals			36,387.10	0.00	0.00	0.00	36,387.10



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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.*