



Trustees' Financial Summary

FY2003-04

Submit ID: 0543-91477551

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 Joe Reynolds

(Signature)

(Date)

County Superintendent Judi Osborn

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY04 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 #
014	Homebound	LOCAL		
015	Interest	LOCAL		
019	Miscellaneous	LOCAL		
124	REAP Grant	FEDERAL	S358A030529	84.358A
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	28-0543-14-04	84.367
164	Title IV Safe and Drug-Free Schools	FEDERAL	28-0543-16-04	84.186A
284	Services for Significant Needs Students	STATE	28-0543-76-04-P2	State
314	Title I, Part A, Improving Basic Programs	FEDERAL	28-0543-43-31-04	84.010A
394	Title V Part A	FEDERAL	28-0543-39-04	84.298
429	Advanced Placement	FEDERAL	28-0543-40-04	84.330C
465	Miscellaneous Federal Grant thru OPI	FEDERAL	CTE2003FES	unknown
604	Title II, Part D, Ed Technology	FEDERAL	28-0543-60-04	84.318
824	Vo Ed Carl Perkins Basic Grant	FEDERAL	28-0543-81-04-BG	84.048A
864	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	State

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	116,955.98	24,007.93	157,373.63	5,010.98
02	Taxes Receivable - Real and Personal (120-149)	18,652.63	5,333.56	3,883.09	
03	Taxes Receivable - Protested (150-159)	19.69	5.84	4.13	
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	135,628.30	29,347.33	161,260.85	5,010.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,672.32	5,339.40	3,887.22	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,672.32	5,339.40	3,887.22	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	116,955.98	24,007.93	157,373.63	5,010.98
52	TOTAL FUND BALANCE/EQUITY	116,955.98	24,007.93	157,373.63	5,010.98
53	TOTAL LIABILITIES AND FUND BALANCE	135,628.30	29,347.33	161,260.85	5,010.98

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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)		57,946.05	184.14	
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		57,946.05	184.14	
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)		57,946.05	184.14	
52	TOTAL FUND BALANCE/EQUITY		57,946.05	184.14	
53	TOTAL LIABILITIES AND FUND BALANCE		57,946.05	184.14	

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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)	3,149.45			3,656.09
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	3,149.45			3,656.09
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)	3,149.45			3,656.09
52	TOTAL FUND BALANCE/EQUITY	3,149.45			3,656.09
53	TOTAL LIABILITIES AND FUND BALANCE	3,149.45			3,656.09



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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)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,992.58	189.83		23,699.50
02	Taxes Receivable - Real and Personal (120-149)				8,946.54
03	Taxes Receivable - Protested (150-159)				9.65
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	1,992.58	189.83		32,655.69
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				8,956.19
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				8,956.19
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)	1,992.58	189.83		23,699.50
52	TOTAL FUND BALANCE/EQUITY	1,992.58	189.83		23,699.50
53	TOTAL LIABILITIES AND FUND BALANCE	1,992.58	189.83		32,655.69



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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)	641.29	26,763.72		
02	Taxes Receivable - Real and Personal (120-149)		989.56		
03	Taxes Receivable - Protested (150-159)		1.05		
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	641.29	27,754.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		990.61		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		990.61		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	641.29	26,763.72		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	641.29	26,763.72		
53	TOTAL LIABILITIES AND FUND BALANCE	641.29	27,754.33		

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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
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)	5,081.42		36,500.38	
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	5,081.42		36,500.38	
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)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)	5,081.42		36,500.38	
52	TOTAL FUND BALANCE/EQUITY	5,081.42		36,500.38	
53	TOTAL LIABILITIES AND FUND BALANCE	5,081.42		36,500.38	



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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)	15,013.09	1,717.16		
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	15,013.09	1,717.16		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	15,013.09	1,717.16		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	15,013.09	1,717.16		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	15,013.09	1,717.16		



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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)		
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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01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	151,204.52	169,349.87
1112 District Levy - Personal Property	12,188.86	81,400.25
1113 District Levy - Heavy Motor Vehicles	596.08	13.23
1114 District Levy - Pers Prop/Mobile Homes	1,665.79	4,269.39
1190 Penalties and Interest on Taxes	982.69	1,652.25
1510 Interest Earnings	1,435.35	4,287.53
1900 Other Revenue from Local Sources	272.50	0.00
3110 Direct State Aid	404,597.46	408,785.43
3115 State Spec Ed Allowable Cost Pymt to Districts	21,027.27	20,750.39
3120 State Guaranteed Tax Base Aid	150,054.77	153,286.76
3440 State HB20/SB417 Prop Tax Reimb	2,152.28	1,468.69
3444 State School Block Grant	30,333.26	30,962.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	776,510.83	876,226.22

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	368,619.45	379,184.46
2XX Personal Services - Employee Benefits	58,978.21	8,190.75
3XX Purchased Professional and Technical Services	688.68	1,000.00
4XX Purchased Property Services	4,717.15	8,364.67
6XX Supplies and Materials	25,131.08	13,344.86
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	500.00	500.00
5XX Other Purchased Services	523.54	466.89
6XX Supplies and Materials	4,728.86	794.24
222X Educational Media Services		
1XX Personal Services - Salaries	9,495.80	12,000.00
6XX Supplies and Materials	2,863.32	2,337.87
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21,095.21	22,236.41
2XX Personal Services - Employee Benefits	1,627.12	1,011.16
3XX Purchased Professional and Technical Services	3,249.00	2,695.00
4XX Purchased Property Services	11,096.66	13,092.92
5XX Other Purchased Services	29,212.38	22,889.83
6XX Supplies and Materials	10,261.09	4,329.77
810 Dues and Fees	3,064.51	5,551.50



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	20,021.77	19180.28
		2XX	Personal Services - Employee Benefits	2,596.80	3996.80
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	32,305.82	32130.22
		2XX	Personal Services - Employee Benefits	7,527.41	7708.85
		4XX	Purchased Property Services	69,059.92	52491.27
		5XX	Other Purchased Services	16,850.00	30299.45
		6XX	Supplies and Materials	26,810.02	9490.62
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,650.22	24840.70
		2XX	Personal Services - Employee Benefits	2,131.13	4370.31
		5XX	Other Purchased Services	389.97	362.21
		6XX	Supplies and Materials	2,665.15	2938.11
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,550.63	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,406.27	7702.11
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	27,423.01	20806.00
		2XX	Personal Services - Employee Benefits	1,984.53	503.69
		5XX	Other Purchased Services	3,451.64	3331.84
		6XX	Supplies and Materials	3,961.08	13366.26
		810	Dues and Fees	690.00	2879.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	12,247.97	9636.90
		2XX	Personal Services - Employee Benefits	4,070.21	2657.64
		6XX	Supplies and Materials	88.65	60.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	229.74	4000.00



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Submit ID: 0543-91477551

28 Madison County

0543 Harrison K-12 Schools

01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
001 Title I Prog Improve		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	36.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	828,000.00	824,452.59

Schedule of Changes Worksheet

Beginning Fund Balance	65,182.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	876,226.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	824,452.59	(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)	116,955.98	(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		2003 Value	2004 Value
1111	District Levy - Real Property	16,213.59	44,996.11
1112	District Levy - Personal Property	2,645.47	22,346.74
1113	District Levy - Heavy Motor Vehicles	62.64	3.93
1114	District Levy - Pers Prop/Mobile Homes	317.46	771.81
1190	Penalties and Interest on Taxes	131.93	201.83
1510	Interest Earnings	326.85	79.19
1900	Other Revenue from Local Sources	1,802.80	0.00
2220	County On-Schedule Trans Reimb	16,994.33	20,861.01
3210	State On-Schedule Trans Reimb	16,994.33	20,861.01
3440	State HB20/SB417 Prop Tax Reimb	226.17	436.33
3444	State School Block Grant	2,781.90	1,419.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>58,497.47</u>	<u>111,977.76</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	17,243.57	15218.50
2XX	Personal Services - Employee Benefits	102.28	.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,420.00	4719.83
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	2,791.16	3693.83
2XX	Personal Services - Employee Benefits	408.68	.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	14,601.25	.00
2XX	Personal Services - Employee Benefits	10,197.68	1188.75
4XX	Purchased Property Services	9,414.01	2568.63
5XX	Other Purchased Services	7,182.35	84719.88
6XX	Supplies and Materials	6,811.48	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>72,172.46</u>	<u>112,109.42</u>



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0543 Harrison K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					24,139.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,977.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					112,109.42	(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)					24,007.93	(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		2003 Value	2004 Value
1111	District Levy - Real Property	28,191.21	34,784.99
1112	District Levy - Personal Property	2,557.57	16,809.37
1113	District Levy - Heavy Motor Vehicles	111.18	2.77
1114	District Levy - Pers Prop/Mobile Homes	314.04	834.45
1190	Penalties and Interest on Taxes	149.57	308.47
1510	Interest Earnings	1,407.18	4,009.64
3440	State HB20/SB417 Prop Tax Reimb	401.45	307.20
3444	State School Block Grant	3,594.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36,726.44</u>	<u>57,056.89</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	26049.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>26,049.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				126,365.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				57,056.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				26,049.00	(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)				157,373.63	(5)



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28 Madison County

0543 Harrison K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	283.65	67.63
1611	National School Lunch Program	0.00	14,447.80
1621	Lunch Sales	13,623.80	0.00
1632	Daily Adult Sales	1,430.80	1,581.75
1900	Other Revenue from Local Sources	3,661.11	2,960.95
3220	State Food Services Match	0.00	74.14
4550	Federal Child Nutrition	22,459.30	19,744.90

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

41,458.66	38,877.17
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	17,625.24	16454.74
6XX Supplies and Materials	34,586.02	28997.29

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

52,211.26	45,452.03
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Schedule of Changes Worksheet

Beginning Fund Balance					11,585.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,877.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,452.03	(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)					5,010.98	(5)

Trustees' Financial Summary

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28 Madison County

0543 Harrison K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	901.28	540.03
2240 County Retirement Distribution	91,104.17	73,791.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	92,005.45	74,331.86

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	55,943.02	57862.73
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,272.48	1665.08
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,774.55	3799.89
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,710.99	1769.72
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,914.76	5136.34
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,194.34	115.83
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,488.93	3594.53
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	3,102.24	3112.00
421 Title I, Part A, Accountability		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,936.23	.00
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	896.96	.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,047.15	1097.53



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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	2003 Value	2004 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,012.36	2647.92
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,899.10	3542.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	88,193.11	84,343.98

Schedule of Changes Worksheet

Beginning Fund Balance	67,958.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,331.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,343.98	(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)	57,946.05	(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	2004 Value
015 Interest	
1510 Interest Earnings	89.14
019 Miscellaneous	
1900 Other Revenue from Local Sources	1,658.00
124 REAP Grant	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,820.00
144 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,740.00
164 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	7,702.00
284 Services for Significant Needs Students	
3610 Services for Significant Needs Students	15,000.00
314 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	27,339.00
394 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,565.00
429 Advanced Placement	
4290 Title I, Part G, Advanced Placement	1,645.00
465 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	330.00
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,085.00
824 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,367.00
864 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	721.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,061.14

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

PRC Program Function Object	2004 Value
014 Homebound	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	692.81



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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	2004 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	24.75
	717.56
014 Subtotal	
019 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	950.74
6XX Supplies and Materials	1324.25
	2,274.99
019 Subtotal	
124 REAP Grant	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	8232.90
27XX Student Transportation Services	
5XX Other Purchased Services	7587.10
	15,820.00
124 Subtotal	
144 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8450.00
2XX Personal Services - Employee Benefits	1277.64
6XX Supplies and Materials	12.36
	9,740.00
144 Subtotal	
164 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	4891.00
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other District	2811.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
164 Subtotal	7,702.00
284 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	14866.00
6XX Supplies and Materials	134.00
284 Subtotal	15,000.00
314 Title I, Part A, Improving Basic Programs	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	23242.81
2XX Personal Services - Employee Benefits	3604.92
6XX Supplies and Materials	491.27
314 Subtotal	27,339.00
394 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1565.00
429 Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
6XX Supplies and Materials	1645.00
465 Miscellaneous Federal Grant thru OPI	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	330.00
604 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1085.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
824 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2367.00
864 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	500.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	221.00
	<hr/>
864 Subtotal	721.00
	<hr/> <hr/>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 86,306.55



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,429.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					85,061.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,306.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					184.14	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 Homebound	0.00	717.56	-717.56
015 Interest	89.14	0.00	89.14
019 Miscellaneous	1,658.00	2,274.99	-616.99
124 REAP Grant	15,820.00	15,820.00	0.00
144 Title II, Part A, Teacher/Principal Train/Recruit	9,740.00	9,740.00	0.00
164 Title IV Safe and Drug-Free Schools	7,702.00	7,702.00	0.00
284 Services for Significant Needs Students	15,000.00	15,000.00	0.00
314 Title I, Part A, Improving Basic Programs	27,339.00	27,339.00	0.00
394 Title V Part A	1,565.00	1,565.00	0.00
429 Advanced Placement	1,645.00	1,645.00	0.00
465 Miscellaneous Federal Grant thru OPI	330.00	330.00	0.00
604 Title II, Part D, Ed Technology	1,085.00	1,085.00	0.00
824 Vo Ed Carl Perkins Basic Grant	2,367.00	2,367.00	0.00
864 Vo Ed Tech Ed/Industrial Arts	721.00	721.00	0.00
Total	85,061.14	86,306.55	-1,245.41



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18 - Traffic Education Fund

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

PRC Revenue		2003 Value	2004 Value
1311	Driver's Education Fees	2,350.00	3,050.00
1510	Interest Earnings	10.71	11.53
1900	Other Revenue from Local Sources	0.00	44.85
3260	State Driver's Education Reimbursement	0.00	1,104.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,360.71</u>	<u>4,211.21</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	2,500.00	3000.00
	6XX Supplies and Materials	199.92	322.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,699.92</u>	<u>3,322.05</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,260.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,211.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,322.05	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,149.45	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	61.97	7.30
5300	Operating Transfers from Other Funds	229.74	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		291.71	4,007.30

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	3,328.45	2,117.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		3,328.45	2,117.61

Schedule of Changes Worksheet

Beginning Fund Balance				1,766.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,007.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,117.61	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,656.09	(5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	17.44	14.59
4650 Federal Miscellaneous Grants from OPI	0.00	2,147.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17.44	2,161.66

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,483.32	65.92
465 Federal Miscellaneous Grants from OPI		
1XXX Instruction		
6XX Supplies and Materials	0.00	169.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,483.32	235.00

Schedule of Changes Worksheet

Beginning Fund Balance	65.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,161.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	235.00	(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)	1,992.58	(5)



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29 - Flexibility Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	20.59	1.02
3282	State Flexibility Fund Allocation	4,528.24	0.00
3445	State Combined Fund School Block Grant	0.00	5,238.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,548.83</u>	<u>5,239.19</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	933.76	8664.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>933.76</u>	<u>8,664.43</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,615.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,239.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,664.43	(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)				189.83	(5)



Trustees' Financial Summary

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0543 Harrison K-12 Schools

50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	49,362.95	76,970.29
1112	District Levy - Personal Property	4,415.48	38,418.42
1113	District Levy - Heavy Motor Vehicles	197.35	6.50
1114	District Levy - Pers Prop/Mobile Homes	689.92	1,671.61
1190	Penalties and Interest on Taxes	467.11	581.07
1510	Interest Earnings	612.39	462.22
3120	State Guaranteed Tax Base Aid	5,137.01	9,268.05
3440	State HB20/SB417 Prop Tax Reimb	712.56	721.20
3444	State School Block Grant	16,797.80	0.00
5120	Proceeds from Refunding Bonds	0.00	1,000.00

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

78,392.57 129,099.36

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
840	Principal On Debt	55,000.00	105,397.11
850	Interest on Debt	53,585.00	.00
860	Agent Fees/Issuance Costs	550.00	.00

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

109,135.00 105,397.11

Schedule of Changes Worksheet

Beginning Fund Balance						-2.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						129,099.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						105,397.11	(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	
Ending Fund Balance (1 + 2 - 3 + 4)						23,699.50	(5)



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60 - Building Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	11.04	31.08
1900	Other Revenue from Local Sources	70.25	0.00
1920	Contributions/Donations from Private Sources	0.00	400.00
5110	Sale of Bonds	0.00	16,190.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>81.29</u>	<u>16,622.04</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	262.42	.00
4XXX	Facilities Acquisition and Construction Services		
6XX	Supplies and Materials	2,015.00	16188.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,277.42</u>	<u>16,188.13</u>

Schedule of Changes Worksheet

Beginning Fund Balance				207.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				16,622.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				16,188.13	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				641.29	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	8,450.25	8,993.09
1112 District Levy - Personal Property	787.17	4,308.15
1113 District Levy - Heavy Motor Vehicles	33.28	0.69
1114 District Levy - Pers Prop/Mobile Homes	85.85	232.88
1190 Penalties and Interest on Taxes	34.78	92.70
1510 Interest Earnings	356.46	652.48
3440 State HB20/SB417 Prop Tax Reimb	120.20	77.13
3444 State School Block Grant	1,537.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,405.48	14,357.12

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,789.04	.00
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	0.00	20141.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,789.04	20,141.45

Schedule of Changes Worksheet

Beginning Fund Balance	32,548.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,357.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,141.45	(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)	26,763.72	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	172.93	159.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>172.93</u>	<u>159.13</u>

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

PRC Program Function Object	2003 Value	2004 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	250.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>250.00</u>	<u>350.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	5,272.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	159.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	350.00	(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)	5,081.42	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1700 Student Extracurricular Activity Receipts	99,015.62	104,314.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,015.62	104,314.98

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	93,716.30	110,632.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,716.30	110,632.98

Schedule of Changes Worksheet

Beginning Fund Balance	42,818.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104,314.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,632.98	(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)	36,500.38	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	40,535.67	52,491.27
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	16,069.77
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,069.77

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,356.59
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,140.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	32,511.33
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	24,840.70	0.00	0.00	0.00	
280	1XXX	2XX	4,370.31	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	362.21	0.00	0.00	0.00	
280	1XXX	6XX	2,938.11	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			32,511.33	0.00	0.00	0.00	32,511.33



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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 FY04.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	1,500.00	0.00	0.00	1,500.00
Buildings	2,050,000.00	0.00	0.00	2,050,000.00
Totals at historical cost	2,051,500.00	0.00	0.00	2,051,500.00
Less Accumulated depreciation for:				
Machinery And Equipment Accum	358,457.40	0.00	0.00	358,457.40
Total accumulated depreciation	358,457.40	0.00	0.00	358,457.40
Governmental activities, capital assets, net	1,693,042.60	0.00	0.00	1,693,042.60

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
General Obligation Bonds:							
8/15/1994 Issue	500,000.00	0.00	35,000.00	465,000.00	0.00	0.00	0.00
8/15/1994 Issue	385,000.00	0.00	25,000.00	360,000.00	0.00	0.00	0.00
10/15/2003 Issue	0.00	557,760.00	0.00	0.00	557,760.00	46,480.00	511,280.00
10/15/2003 Issue	0.00	402,240.00	0.00	0.00	402,240.00	33,520.00	368,720.00
Compensated Absences	12,926.04	0.00	0.00	0.00	12,926.04	0.00	12,926.04
Total Governmental Activity							
Long-Term Liabilities	897,926.04	960,000.00	60,000.00	825,000.00	972,926.04	80,000.00	892,926.04

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.