STATEWIDE SUMMARY

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	328,465,299	-	-	82,814,069	36,432,488	-	-	-	447,711,856
Other Local	19,945,858	18,243,945	25,638,387	1,411,638	9,637,838	10,225	1,180,349	6,337,360	76,068,240
State Sources	962,268,493	20,239,584	1,800	-	10,340,454	-	-	61,458	992,850,331
Federal Sources	8,836,611	114,872,231	37,870,527	-	955,773	-	-	-	162,535,142
Other Sources	6,952,600	849,567	576	54,461,760	142,563,159	-	-	-	204,827,662
TOTAL REVENUE	1,326,468,861	154,205,327	63,511,290	138,687,467	199,929,712	10,225	1,180,349	6,398,818	1,883,993,231
Transfers In	4,182,070	2,403,904	2,240,008	2,442,282	30,243,486	-	57,910	1,509,960	41,569,660
TOTAL REVENUE & TRANSFERS	1,330,650,931	156,609,231	65,751,298	141,129,749	230,173,198	10,225	1,238,259	7,908,778	1,925,562,891
EXPENDITURES									
Elementary School Program	346,010,459	45,315,789	-	-	1,585,141	-	-	38,024	392,911,389
Secondary School Program	347,108,908	22,843,349	-	-	1,773,092	-	78,713	255,293	371,804,062
Alternative School Program	19,816,834	1,345,093	-	-	116,376	-	-	-	21,278,303
Exceptional Child Program	82,082,248	29,094,751	-	-	14,347	-	-	102	111,191,346
Preschool Exceptional Program	6,209,451	2,069,844	-	-	-	-	-	-	8,279,295
Gifted & Talented Program	5,463,212	192,480	-	-	-	-	-	2,700	5,655,692
Interscholastic Program	16,562,937	99,033	-	-	-	-	-	47,803	16,661,970
School Activity Program	4,617,322	215,433	-	-	40,724	-	-	3,750	4,873,479
Summer School Program	1,755,922	1,156,312	-	-	-	-	-	-	2,912,234
Adult School Program	151,103	192,826	-	-	-	-	-	18,367	343,929
Detention Center Program	934,710	104,292	-	-	-	-	-	-	1,039,002
TOTAL INSTRUCTION	830,713,106	102,629,202	-	-	3,529,680	-	78,713	366,039	936,950,701
Attend./Guidance/Health Program	41,781,927	5,510,244	-	-	5,356	-	498	10,000	47,298,025
Special Services Program	30,605,782	5,041,859	-	-	8,397	-	-	-	35,656,038
Instruction Improvement Program	23,552,718	24,372,778	-	-	720,559	-	27	67,454	48,646,082
Educational Media Program	23,473,550	746,574	-	-	8,318	-	-	5,729	24,228,442
Board of Education Program	4,517,609	80,992	-	600	20,007	-	-	-	4,619,208
District Administration Program	27,472,279	2,209,395	-	-	54,353	-	-	177,216	29,736,027
School Administration Program	86,104,106	785,913	-	-	-	-	353	111	86,890,372
Business Operation Program	18,348,248	735,274	-	1,650	225,744	-	-	6,119	19,310,916
Central Service Program	3,582,241	455,949	-	-	9,336	-	464,185	-	4,511,711
Buildings-Care Program	93,783,706	267,596	-	-	471,571	-	-	-	94,522,873
Maintenance-Bldgs. & Equip	34,568,463	2,098,156	-	-	11,501,899	4,524	-	11,453	48,173,042
Maintenance-Grounds	3,994,086	70,734	-	-	279,807	-	-	-	4,344,627
Security Program	2,012,196	77,176	-	-	-	-	-	-	2,089,372
Transport-School Program	66,302,914	358,384	-	-	2,829,636	-	-	-	69,490,934
Transportation-Activity Program	2,734,469	90,968	-	-	-	-	-	-	2,825,437
General Transportation Program	1,009,085	4,438	-	-	43,506	-	-	-	1,057,029
Other Support Services Program	2,258,766	474,788	-	4,521	269,277	-	61,996	5,568,210	3,069,348
TOTAL SUPPORT SERVICES	466,102,145	43,381,218	-	6,771	16,447,766	4,524	527,059	5,846,292	526,469,483
Food Services Program	2,333,501	12,733	63,128,209	-	121,721	-	-	-	65,596,164
Community Services Program	1,026,187	3,632,353	-	-	12,772	1,954	-	122,649	4,673,266
TOTAL NON-INSTRUCTION	3,359,688	3,645,086	63,128,209	-	134,493	1,954	-	122,649	70,269,430
Capital Assets Program	3,532,655	2,723,953	-	503,835	150,370,607	4,049	-	14,223	157,135,099
Debt Services Prg - Principal	357,694	364,516	-	61,614,467	28,636,537	-	-	-	90,973,214
Debt Services Prg - Interest	472,408	56,847	-	32,491,955	2,835,567	-	-	38,535	35,856,777
Debt Services Prg - Refunded Debt	254	-	-	23,812,754	-	-	-	-	23,813,008
TOTAL EXPENDITURES	1,304,537,950	152,800,822	63,128,209	118,429,782	201,954,650	10,527	605,772	6,387,738	1,841,467,712
Transfers Out	23,120,779	4,448,715	284,302	9,723,429	5,417,395	-	-	85,000	42,994,620
TOTAL EXPENDITURES & TRANS	1,327,658,729	157,249,537	63,412,511	128,153,211	207,372,045	10,527	605,772	6,472,738	1,884,462,332
Excess (Deficiency) of Revenue Over Expenditures & Transfers	2,992,202	(640,306)	2,338,787	12,976,538	22,801,153	(302)	632,487	1,436,040	41,100,559
Fund Balance as of July 1, 2002	116,921,777	26,526,306	5,184,113	71,459,557	168,420,905	49,807	858,797	5,090,290	389,421,262
Fund Balance as of June 30, 2003	119,913,979	25,886,000	7,522,900	84,436,095	191,222,058	49,505	1,491,284	6,526,330	430,521,821

ADA COUNTY

BOISE INDEPENDENT SCHOOL DISTRICT # 001

(EXCLUDES CHARTER SCHOOLS)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	92,534,607	-	-	7,633,634	-	-	-	-	100,168,241
Other Local	2,151,197	2,981,190	3,006,595	92,827	17,019	-	-	5,211	8,248,828
State Sources	80,260,121	1,432,513	-	-	972,845	-	-	-	82,665,479
Federal Sources	220,977	8,899,359	3,752,505	-	-	-	-	-	12,872,841
Other Sources	186,436	-	-	22,152,074	1,107,436	-	-	-	23,445,946
TOTAL REVENUE	175,353,338	13,313,062	6,759,100	29,878,535	2,097,300	-	-	5,211	227,401,335
Transfers In	299,816	-	-	-	4,100,000	-	-	-	4,399,816
TOTAL REVENUE & TRANSFERS	175,653,154	13,313,062	6,759,100	29,878,535	6,197,300	-	-	5,211	231,801,151
EXPENDITURES									
Elementary School Program	47,009,157	3,181,742	-	-	-	-	-	-	50,190,899
Secondary School Program	41,663,835	1,535,713	-	-	-	-	-	196,028	43,199,548
Alternative School Program	2,976,845	188,185	-	-	-	-	-	-	3,165,030
Exceptional Child Program	12,513,925	3,296,267	-	-	-	-	-	-	15,810,192
Preschool Exceptional Program	796,562	238,151	-	-	-	-	-	-	1,034,713
Gifted & Talented Program	922,374	180,385	-	-	-	-	-	-	1,102,759
Interscholastic Program	1,622,606	-	-	-	-	-	-	-	1,622,606
School Activity Program	726,498	-	-	-	-	-	-	-	726,498
Summer School Program	402,864	11,897	-	-	-	-	-	-	414,761
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	227,363	-	-	-	-	-	-	-	227,363
TOTAL INSTRUCTION	108,862,029	8,632,340	-	-	-	-	-	196,028	117,494,369
Attend./Guidance/Health Program	7,886,085	666,391	-	-	-	-	-	-	8,552,476
Special Services Program	5,161,229	235,445	-	-	-	-	-	-	5,396,674
Instruction Improvement Program	4,506,424	2,278,114	-	-	-	-	-	-	6,784,538
Educational Media Program	3,059,330	-	-	-	-	-	-	-	3,059,330
Board of Education Program	403,690	-	-	-	-	-	-	-	403,690
District Administration Program	561,437	-	-	-	-	-	-	-	561,437
School Administration Program	11,252,140	-	-	-	-	-	-	-	11,252,140
Business Operation Program	2,566,136	-	-	-	-	-	-	-	2,566,136
Central Service Program	678,276	-	-	-	-	-	-	-	678,276
Buildings-Care Program	11,131,971	-	-	-	-	-	-	-	11,131,971
Maintenance-Bldgs. & Equip	4,171,516	38,624	-	-	2,515,043	-	-	-	6,725,183
Maintenance-Grounds	884,765	-	-	-	-	-	-	-	884,765
Security Program	507,689	-	-	-	-	-	-	-	507,689
Transport-School Program	6,691,905	-	-	-	-	-	-	-	6,691,905
Transportation-Activity Program	437,092	-	-	-	-	-	-	-	437,092
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	59,899,685	3,218,574	-	-	2,515,043	-	-	-	65,633,302
Food Services Program	440,327	-	6,459,671	-	-	-	-	-	6,899,998
Community Services Program	641,665	1,336,358	-	-	-	-	-	-	1,978,023
TOTAL NON-INSTRUCTION	1,081,992	1,336,358	6,459,671	-	-	-	-	-	8,878,021
Capital Assets Program	402,618	19,240	-	-	104,262	-	-	-	526,120
Debt Services Prg - Principal	-	-	-	3,570,000	-	-	-	-	3,570,000
Debt Services Prg - Interest	-	-	-	2,431,845	-	-	-	-	2,431,845
Debt Services Prg - Refunded Debt	-	-	-	22,152,074	-	-	-	-	22,152,074
TOTAL EXPENDITURES	170,246,324	13,206,512	6,459,671	28,153,919	2,619,305	-	-	196,028	220,685,731
Transfers Out	4,100,000	201,592	98,224	-	-	-	-	-	4,399,816
TOTAL EXPENDITURES & TRANS	174,346,324	13,408,104	6,557,895	28,153,919	2,619,305	-	-	196,028	225,085,547
Excess (Deficiency) of Revenue Over Expenditures & Transfers	1,306,830	(95,042)	201,205	1,724,616	3,577,995	-	-	(190,817)	6,715,604
Fund Balance as of July 1, 2002	16,198,956	1,665,522	2,367,836	5,177,132	7,290,449	-	-	190,817	32,699,895
Fund Balance as of June 30, 2003	17,505,786	1,570,480	2,569,041	6,901,748	10,868,444	-	-	-	39,415,499

ADA COUNTY

ANSER CHARTER SCHOOL

BOISE INDEPENDENT SCHOOL DISTRICT # 001

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	119,170	42,200	-	-	-	-	-	-	161,370
State Sources	721,492	8,777	-	-	5,102	-	-	-	735,371
Federal Sources	-	100,773	-	-	-	-	-	-	100,773
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	840,662	151,750	-	-	5,102	-	-	-	997,514
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	840,662	151,750	-	-	5,102	-	-	-	997,514
EXPENDITURES									
Elementary School Program	441,201	55,280	-	-	-	-	-	-	496,481
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	51,621	-	-	-	-	-	-	-	51,621
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	492,822	55,280	-	-	-	-	-	-	548,102
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	36,071	44,605	-	-	-	-	-	-	80,676
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	72,719	-	-	-	-	-	-	-	72,719
Business Operation Program	74,442	30,999	-	-	-	-	-	-	105,441
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	109,316	-	-	-	-	-	-	-	109,316
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	277	-	-	-	-	-	-	-	277
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	292,825	75,604	-	-	-	-	-	-	368,429
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	29,427	-	-	-	5,102	-	-	-	34,529
Debt Services Prg - Interest	15,889	-	-	-	-	-	-	-	15,889
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	830,963	130,884	-	-	5,102	-	-	-	966,949
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	830,963	130,884	-	-	5,102	-	-	-	966,949
Excess (Deficiency) of Revenue Over Expenditures & Transfers	9,699	20,866	-	-	-	-	-	-	30,565
Fund Balance as of July 1, 2002	12,060	7,066	-	-	-	-	-	-	19,126
Fund Balance as of June 30, 2003	21,759	27,932	-	-	-	-	-	-	49,691

ADA COUNTY

HIDDEN SPRINGS CHARTER SCHOOL

BOISE INDEPENDENT SCHOOL DISTRICT # 001

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	82,529	77,500	-	-	-	-	-	34,578	160,029
State Sources	1,234,451	8,061	-	-	7,479	-	-	-	1,249,991
Federal Sources	-	174,393	-	-	-	-	-	-	174,393
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,316,980	259,954	-	-	7,479	-	-	34,578	1,584,413
Transfers In	-	1,000	-	-	-	-	-	125,144	1,000
TOTAL REVENUE & TRANSFERS	1,316,980	260,954	-	-	7,479	-	-	159,722	1,585,413
EXPENDITURES									
Elementary School Program	672,236	38,619	-	-	-	-	-	-	710,855
Secondary School Program	132,985	4,876	-	-	-	-	-	-	137,861
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	805,221	43,495	-	-	-	-	-	-	848,716
Attend./Guidance/Health Program	-	3,296	-	-	-	-	-	-	3,296
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	3,891	76,059	-	-	4,735	-	-	-	84,685
Educational Media Program	-	8,531	-	-	-	-	-	-	8,531
Board of Education Program	6,335	-	-	-	-	-	-	-	6,335
District Administration Program	113,203	118,039	-	-	-	-	-	-	231,242
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	181,751	-	-	-	-	-	-	-	181,751
Maintenance-Bldgs. & Equip	250	-	-	-	-	-	-	-	250
Maintenance-Grounds	4,619	-	-	-	-	-	-	-	4,619
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	136	-	-	-	-	-	-	-	136
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	310,185	205,925	-	-	4,735	-	-	-	520,845
Food Services Program	31,642	-	-	-	-	-	-	-	31,642
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	31,642	-	-	-	-	-	-	-	31,642
Capital Assets Program	-	-	-	-	-	-	-	14,223	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,147,048	249,420	-	-	4,735	-	-	14,223	1,401,203
Transfers Out	126,144	-	-	-	-	-	-	-	126,144
TOTAL EXPENDITURES & TRANS	1,273,192	249,420	-	-	4,735	-	-	14,223	1,527,347
Excess (Deficiency) of Revenue Over Expenditures & Transfers	43,788	11,534	-	-	2,744	-	-	145,499	58,066
Fund Balance as of July 1, 2002	95,569	-	-	-	-	-	-	4,902	95,569
Fund Balance as of June 30, 2003	139,357	11,534	-	-	2,744	-	-	150,401	153,635

ADA COUNTY

MERIDIAN JOINT SCHOOL DISTRICT # 002

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	21,550,855	-	-	17,092,969	5,472,890	-	-	-	44,116,714
Other Local	1,393,633	1,011,258	3,573,103	300,043	1,349,961	-	-	-	7,627,998
State Sources	93,053,360	1,374,706	-	-	929,549	-	-	-	95,357,615
Federal Sources	35,692	5,398,455	2,039,036	-	-	-	-	-	7,473,183
Other Sources	6,155,773	-	-	-	59,077,888	-	-	-	65,233,661
TOTAL REVENUE	122,189,313	7,784,419	5,612,139	17,393,012	66,830,288	-	-	-	219,809,171
Transfers In	79,940	-	-	-	800,337	-	-	-	880,277
TOTAL REVENUE & TRANSFERS	122,269,253	7,784,419	5,612,139	17,393,012	67,630,625	-	-	-	220,689,448
EXPENDITURES									
Elementary School Program	35,203,148	2,074,453	-	-	823,457	-	-	-	38,101,058
Secondary School Program	27,132,478	417,074	-	-	822,183	-	-	-	28,371,735
Alternative School Program	1,836,101	83,301	-	-	82,374	-	-	-	2,001,776
Exceptional Child Program	8,681,370	2,509,757	-	-	-	-	-	-	11,191,127
Preschool Exceptional Program	744,871	157,926	-	-	-	-	-	-	902,797
Gifted & Talented Program	770,256	-	-	-	-	-	-	-	770,256
Interscholastic Program	1,385,343	-	-	-	-	-	-	-	1,385,343
School Activity Program	143,849	-	-	-	-	-	-	-	143,849
Summer School Program	295,710	1,240	-	-	-	-	-	-	296,950
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	76,193,126	5,243,751	-	-	1,728,014	-	-	-	83,164,891
Attend./Guidance/Health Program	5,447,652	623,718	-	-	5,356	-	-	-	6,076,726
Special Services Program	2,814,562	306,574	-	-	8,397	-	-	-	3,129,533
Instruction Improvement Program	2,750,101	755,129	-	-	24,191	-	-	-	3,529,421
Educational Media Program	1,459,694	-	-	-	-	-	-	-	1,459,694
Board of Education Program	194,926	-	-	-	-	-	-	-	194,926
District Administration Program	399,331	-	-	-	-	-	-	-	399,331
School Administration Program	7,234,307	-	-	-	-	-	-	-	7,234,307
Business Operation Program	2,322,064	129,851	-	-	106,690	-	-	-	2,558,605
Central Service Program	62,998	-	-	-	-	-	-	-	62,998
Buildings-Care Program	7,629,596	1,055	-	-	89,058	-	-	-	7,719,709
Maintenance-Bldgs. & Equip	1,833,560	59,062	-	-	3,483,200	-	-	-	5,375,822
Maintenance-Grounds	243,086	-	-	-	-	-	-	-	243,086
Security Program	448,446	-	-	-	-	-	-	-	448,446
Transport-School Program	6,709,590	-	-	-	22,567	-	-	-	6,732,157
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	157,964	52	-	-	-	-	-	-	158,016
Other Support Services Program	244,750	-	-	-	-	-	-	-	244,750
TOTAL SUPPORT SERVICES	39,952,627	1,875,441	-	-	3,739,459	-	-	-	45,567,527
Food Services Program	312,046	-	5,044,573	-	98,774	-	-	-	5,455,393
Community Services Program	28,130	10,105	-	-	-	-	-	-	38,235
TOTAL NON-INSTRUCTION	340,176	10,105	5,044,573	-	98,774	-	-	-	5,493,628
Capital Assets Program	1,005,049	140,000	-	-	33,155,746	-	-	-	34,300,795
Debt Services Prg - Principal	-	-	-	4,820,000	-	-	-	-	4,820,000
Debt Services Prg - Interest	-	-	-	6,001,399	-	-	-	-	6,001,399
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	117,490,978	7,269,297	5,044,573	10,821,399	38,721,993	-	-	-	179,348,240
Transfers Out	800,337	79,940	-	-	-	-	-	-	880,277
TOTAL EXPENDITURES & TRANS	118,291,315	7,349,237	5,044,573	10,821,399	38,721,993	-	-	-	180,228,517
Excess (Deficiency) of Revenue Over Expenditures & Transfers	3,977,938	435,182	567,566	6,571,613	28,908,632	-	-	-	40,460,931
Fund Balance as of July 1, 2002	15,454,869	88,594	(173,714)	13,216,884	22,483,567	-	-	-	51,070,200
Fund Balance as of June 30, 2003	19,432,807	523,776	393,852	19,788,497	51,392,199	-	-	-	91,531,131

ADA COUNTY

MERIDIAN CHARTER HIGH SCHOOL

MERIDIAN JOINT SCHOOL DISTRICT # 002

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	1,229	45,000	-	-	-	-	-	-	46,229
State Sources	1,167,986	148,936	-	-	6,444	-	-	-	1,323,366
Federal Sources	-	22,740	-	-	-	-	-	-	22,740
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,169,215	216,676	-	-	6,444	-	-	-	1,392,335
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	1,169,215	216,676	-	-	6,444	-	-	-	1,392,335
EXPENDITURES									
Elementary School Program	-	-	-	-	-	-	-	-	-
Secondary School Program	745,668	163,164	-	-	6,444	-	-	-	915,276
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	19,177	-	-	-	-	-	-	-	19,177
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	9,199	-	-	-	-	-	-	-	9,199
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	774,044	163,164	-	-	6,444	-	-	-	943,652
Attend./Guidance/Health Program	55,756	-	-	-	-	-	-	-	55,756
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	2,892	-	-	-	-	-	-	-	2,892
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	137,432	-	-	-	-	-	-	-	137,432
Business Operation Program	1	-	-	-	-	-	-	-	1
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	59,765	-	-	-	-	-	-	-	59,765
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	800	-	-	-	-	-	-	-	800
Transport-School Program	22,616	-	-	-	-	-	-	-	22,616
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	279,262	-	-	-	-	-	-	-	279,262
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	150,164	-	-	-	-	-	-	-	150,164
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,203,470	163,164	-	-	6,444	-	-	-	1,373,078
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	1,203,470	163,164	-	-	6,444	-	-	-	1,373,078
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(34,255)	53,512	-	-	-	-	-	-	19,257
Fund Balance as of July 1, 2002	286,201	12,801	-	-	-	-	-	-	299,002
Fund Balance as of June 30, 2003	251,946	66,313	-	-	-	-	-	-	318,259

ADA COUNTY

KUNA JOINT SCHOOL DISTRICT # 003

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,967,314	-	-	1,618,702	224,654	-	-	-	3,810,670
Other Local	112,058	147,246	436,626	23,627	51,661	-	-	2,435	771,218
State Sources	12,513,625	222,795	-	-	117,620	-	-	-	12,854,040
Federal Sources	-	705,424	268,261	-	-	-	-	-	973,685
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	14,592,997	1,075,465	704,887	1,642,329	393,935	-	-	2,435	18,409,613
Transfers In	-	1,500	-	-	61,032	-	-	-	62,532
TOTAL REVENUE & TRANSFERS	14,592,997	1,076,965	704,887	1,642,329	454,967	-	-	2,435	18,472,145
EXPENDITURES									
Elementary School Program	3,590,638	196,014	-	-	-	-	-	-	3,786,652
Secondary School Program	4,482,778	98,235	-	-	-	-	-	-	4,581,013
Alternative School Program	285,179	-	-	-	-	-	-	-	285,179
Exceptional Child Program	955,128	309,988	-	-	-	-	-	-	1,265,116
Preschool Exceptional Program	84,557	17,715	-	-	-	-	-	-	102,272
Gifted & Talented Program	68,530	-	-	-	-	-	-	-	68,530
Interscholastic Program	179,312	-	-	-	-	-	-	-	179,312
School Activity Program	40,707	-	-	-	-	-	-	-	40,707
Summer School Program	-	16,045	-	-	-	-	-	-	16,045
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	9,686,829	637,997	-	-	-	-	-	-	10,324,826
Attend./Guidance/Health Program	465,595	29,979	-	-	-	-	-	-	495,574
Special Services Program	217,271	35,228	-	-	-	-	-	-	252,499
Instruction Improvement Program	261,042	388,539	-	-	-	-	-	-	649,581
Educational Media Program	247,688	-	-	-	-	-	-	-	247,688
Board of Education Program	21,081	-	-	-	-	-	-	-	21,081
District Administration Program	436,944	-	-	-	-	-	-	-	436,944
School Administration Program	782,585	9,444	-	-	-	-	-	-	792,029
Business Operation Program	158,893	-	-	-	-	-	-	-	158,893
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,125,996	-	-	-	-	-	-	-	1,125,996
Maintenance-Bldgs. & Equip	268,671	-	-	-	-	-	-	-	268,671
Maintenance-Grounds	90,219	-	-	-	-	-	-	-	90,219
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	883,007	-	-	-	-	-	-	-	883,007
Transportation-Activity Program	26,674	-	-	-	-	-	-	-	26,674
General Transportation Program	18,626	-	-	-	-	-	-	-	18,626
Other Support Services Program	140,320	-	-	810	-	-	-	-	141,130
TOTAL SUPPORT SERVICES	5,144,612	463,190	-	810	-	-	-	-	5,608,612
Food Services Program	48,697	-	716,255	-	-	-	-	-	764,952
Community Services Program	-	-	-	-	-	-	-	1,250	-
TOTAL NON-INSTRUCTION	48,697	-	716,255	-	-	-	-	1,250	764,952
Capital Assets Program	-	-	-	-	1,953,572	-	-	-	1,953,572
Debt Services Prg - Principal	-	-	-	585,000	-	-	-	-	585,000
Debt Services Prg - Interest	-	-	-	781,981	-	-	-	-	781,981
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	14,880,138	1,101,187	716,255	1,367,791	1,953,572	-	-	1,250	20,018,943
Transfers Out	61,032	1,500	-	-	-	-	-	-	62,532
TOTAL EXPENDITURES & TRANS	14,941,170	1,102,687	716,255	1,367,791	1,953,572	-	-	1,250	20,081,475
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(348,173)	(25,722)	(11,368)	274,538	(1,498,605)	-	-	1,185	(1,609,330)
Fund Balance as of July 1, 2002	1,014,794	161,186	59,967	1,275,965	1,839,117	-	-	32,890	4,351,029
Fund Balance as of June 30, 2003	666,621	135,464	48,599	1,550,503	340,512	-	-	34,075	2,741,699

ADAMS COUNTY

MEADOWS VALLEY SCHOOL DISTRICT # 011

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	403,741	-	-	-	98,652	-	-	-	502,393
Other Local	14,531	3,954	19,600	-	2,004	-	-	9,492	40,089
State Sources	1,014,897	24,156	-	-	6,712	-	-	-	1,045,765
Federal Sources	6,424	187,487	35,839	-	-	-	-	-	229,750
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,439,593	215,597	55,439	-	107,368	-	-	9,492	1,817,997
Transfers In	60,450	-	-	-	-	-	-	-	60,450
TOTAL REVENUE & TRANSFERS	1,500,043	215,597	55,439	-	107,368	-	-	9,492	1,878,447
EXPENDITURES									
Elementary School Program	357,386	40,045	-	-	-	-	-	-	397,431
Secondary School Program	463,975	46,682	-	-	-	-	-	-	510,657
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	67,435	23,813	-	-	-	-	-	-	91,248
Preschool Exceptional Program	25,604	4,832	-	-	-	-	-	-	30,436
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	26,205	-	-	-	-	-	-	-	26,205
School Activity Program	4,620	-	-	-	-	-	-	-	4,620
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	945,225	115,372	-	-	-	-	-	-	1,060,597
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	12,563	-	-	-	-	-	-	-	12,563
Instruction Improvement Program	-	49,964	-	-	-	-	-	-	49,964
Educational Media Program	62,748	1,000	-	-	-	-	-	-	63,748
Board of Education Program	56,109	-	-	-	-	-	-	-	56,109
District Administration Program	264,545	1,935	-	-	-	-	-	425	266,480
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	125,230	-	-	-	-	-	-	-	125,230
Maintenance-Bldgs. & Equip	15,665	-	-	-	-	-	-	-	15,665
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	76,891	-	-	-	-	-	-	-	76,891
Transportation-Activity Program	13,452	-	-	-	-	-	-	-	13,452
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	627,203	52,899	-	-	-	-	-	425	680,102
Food Services Program	8,334	-	49,127	-	-	-	-	-	57,461
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	8,334	-	49,127	-	-	-	-	-	57,461
Capital Assets Program	-	11,926	-	770	111,627	-	-	-	124,323
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,580,762	180,197	49,127	770	111,627	-	-	425	1,922,483
Transfers Out	-	60,450	-	-	-	-	-	-	60,450
TOTAL EXPENDITURES & TRANS	1,580,762	240,647	49,127	770	111,627	-	-	425	1,982,933
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(80,719)	(25,050)	6,312	(770)	(4,259)	-	-	9,067	(104,486)
Fund Balance as of July 1, 2002	201,335	147,915	2,120	788	103,407	-	-	70,296	455,565
Fund Balance as of June 30, 2003	120,616	122,865	8,432	18	99,148	-	-	79,363	351,079

ADAMS COUNTY

COUNCIL SCHOOL DISTRICT # 013

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	330,610	-	-	-	-	-	-	-	330,610
Other Local	54,826	9,226	34,411	-	-	-	-	-	98,463
State Sources	1,961,283	46,125	-	-	12,166	-	-	-	2,019,574
Federal Sources	-	323,121	69,105	-	-	-	-	-	392,226
Other Sources	-	-	-	-	2,850	-	-	-	2,850
TOTAL REVENUE	2,346,719	378,472	103,516	-	15,016	-	-	-	2,843,723
Transfers In	-	-	-	-	28,164	-	-	-	28,164
TOTAL REVENUE & TRANSFERS	2,346,719	378,472	103,516	-	43,180	-	-	-	2,871,887
EXPENDITURES									
Elementary School Program	506,561	80,400	-	-	-	-	-	-	586,961
Secondary School Program	837,563	70,601	-	-	-	-	-	-	908,164
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	150,221	51,814	-	-	-	-	-	-	202,035
Preschool Exceptional Program	-	3,316	-	-	-	-	-	-	3,316
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	59,782	-	-	-	-	-	-	-	59,782
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,554,127	206,131	-	-	-	-	-	-	1,760,258
Attend./Guidance/Health Program	45,340	-	-	-	-	-	-	-	45,340
Special Services Program	56,407	-	-	-	-	-	-	-	56,407
Instruction Improvement Program	23,079	28,883	-	-	-	-	-	-	51,962
Educational Media Program	45,727	-	-	-	-	-	-	-	45,727
Board of Education Program	2,760	-	-	-	-	-	-	-	2,760
District Administration Program	107,143	1,868	-	-	-	-	-	-	109,011
School Administration Program	162,096	-	-	-	-	-	-	-	162,096
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	28,881	-	-	-	-	-	-	28,881
Buildings-Care Program	194,203	-	-	-	-	-	-	-	194,203
Maintenance-Bldgs. & Equip	43,741	-	-	-	-	-	-	-	43,741
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	86,867	-	-	-	-	-	-	-	86,867
Transportation-Activity Program	9,942	-	-	-	-	-	-	-	9,942
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	777,305	59,632	-	-	-	-	-	-	836,937
Food Services Program	6,534	-	101,995	-	-	-	-	-	108,529
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	6,534	-	101,995	-	-	-	-	-	108,529
Capital Assets Program	-	6,648	-	-	21,794	-	-	-	28,442
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,337,966	272,411	101,995	-	21,794	-	-	-	2,734,166
Transfers Out	28,164	-	-	-	-	-	-	-	28,164
TOTAL EXPENDITURES & TRANS	2,366,130	272,411	101,995	-	21,794	-	-	-	2,762,330
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(19,411)	106,061	1,521	-	21,386	-	-	-	109,557
Fund Balance as of July 1, 2002	155,843	114,723	(5,056)	-	36,651	-	-	-	302,161
Fund Balance as of June 30, 2003	136,432	220,784	(3,535)	-	58,037	-	-	-	411,718

BANNOCK COUNTY

MARSH VALLEY JOINT SCHOOL DISTRICT # 021

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	851,981	-	-	153,630	528,071	-	-	-	1,533,682
Other Local	131,648	9,383	177,479	-	89,020	-	-	-	407,530
State Sources	6,589,269	303,232	-	-	53,877	-	-	-	6,946,378
Federal Sources	-	619,195	252,191	-	-	-	-	-	871,386
Other Sources	-	-	-	-	8,292,756	-	-	-	8,292,756
TOTAL REVENUE	7,572,898	931,810	429,670	153,630	8,963,724	-	-	-	18,051,732
Transfers In	23,963	-	25,361	-	83,676	-	-	-	133,000
TOTAL REVENUE & TRANSFERS	7,596,861	931,810	455,031	153,630	9,047,400	-	-	-	18,184,732
EXPENDITURES									
Elementary School Program	1,960,503	236,599	-	-	-	-	-	-	2,197,102
Secondary School Program	2,217,379	166,296	-	-	-	-	-	-	2,383,675
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	386,490	268,382	-	-	-	-	-	-	654,872
Preschool Exceptional Program	43,623	18,626	-	-	-	-	-	-	62,249
Gifted & Talented Program	3,284	-	-	-	-	-	-	-	3,284
Interscholastic Program	128,620	-	-	-	-	-	-	-	128,620
School Activity Program	43,346	-	-	-	-	-	-	-	43,346
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,783,245	689,903	-	-	-	-	-	-	5,473,148
Attend./Guidance/Health Program	122,942	-	-	-	-	-	-	-	122,942
Special Services Program	96,840	-	-	-	-	-	-	-	96,840
Instruction Improvement Program	14,538	15,863	-	-	-	-	-	-	30,401
Educational Media Program	314,150	25,734	-	-	-	-	-	-	339,884
Board of Education Program	46,933	-	-	-	-	-	-	-	46,933
District Administration Program	237,431	102,907	-	-	-	-	-	-	340,338
School Administration Program	617,997	(5,750)	-	-	-	-	-	-	612,247
Business Operation Program	71,967	-	-	-	-	-	-	-	71,967
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	656,541	-	-	-	-	-	-	-	656,541
Maintenance-Bldgs. & Equip	140,320	-	-	-	-	-	-	-	140,320
Maintenance-Grounds	20,107	-	-	-	-	-	-	-	20,107
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	392,497	-	-	-	-	-	-	-	392,497
Transportation-Activity Program	26,940	-	-	-	-	-	-	-	26,940
General Transportation Program	9,733	-	-	-	-	-	-	-	9,733
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,768,936	138,754	-	-	-	-	-	-	2,907,690
Food Services Program	-	-	416,532	-	-	-	-	-	416,532
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	416,532	-	-	-	-	-	416,532
Capital Assets Program	-	-	-	-	1,047,382	-	-	-	1,047,382
Debt Services Prg - Principal	-	-	-	115,596	-	-	-	-	115,596
Debt Services Prg - Interest	-	-	-	47,299	-	-	-	-	47,299
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,552,181	828,657	416,532	162,895	1,047,382	-	-	-	10,007,647
Transfers Out	109,037	23,963	-	-	-	-	-	-	133,000
TOTAL EXPENDITURES & TRANS	7,661,218	852,620	416,532	162,895	1,047,382	-	-	-	10,140,647
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(64,357)	79,190	38,499	(9,265)	8,000,018	-	-	-	8,044,085
Fund Balance as of July 1, 2002	184,521	42,655	(14,433)	254,540	1,419,556	-	-	-	1,886,839
Fund Balance as of June 30, 2003	120,164	121,845	24,066	245,275	9,419,574	-	-	-	9,930,924

BANNOCK COUNTY

POCATELLO SCHOOL DISTRICT # 025

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	11,246,562	-	-	2,430,778	3,038,077	-	-	-	16,715,417
Other Local	1,032,762	906,360	1,338,668	18,170	81,606	-	235,700	875	3,613,266
State Sources	46,079,688	977,421	-	-	820,616	-	-	-	47,877,725
Federal Sources	197,533	5,798,015	1,920,626	-	1,998	-	-	-	7,918,172
Other Sources	-	-	-	-	93,720	-	-	-	93,720
TOTAL REVENUE	58,556,545	7,681,796	3,259,294	2,448,948	4,036,017	-	235,700	875	76,218,300
Transfers In	52	60,778	208,868	-	-	-	-	1,283,816	269,698
TOTAL REVENUE & TRANSFERS	58,556,597	7,742,574	3,468,162	2,448,948	4,036,017	-	235,700	1,284,691	76,487,998
EXPENDITURES									
Elementary School Program	15,953,175	2,926,720	-	-	202,386	-	-	-	19,082,281
Secondary School Program	14,971,250	692,881	-	-	236,561	-	-	-	15,900,692
Alternative School Program	920,790	8,328	-	-	-	-	-	-	929,118
Exceptional Child Program	3,614,633	1,454,875	-	-	12,796	-	-	-	5,082,304
Preschool Exceptional Program	388,603	61,308	-	-	-	-	-	-	449,911
Gifted & Talented Program	167,016	-	-	-	-	-	-	-	167,016
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	1,062,905	-	-	-	40,724	-	-	-	1,103,629
Summer School Program	88,137	-	-	-	-	-	-	-	88,137
Adult School Program	65,016	107,709	-	-	-	-	-	-	172,725
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	37,231,525	5,251,821	-	-	492,467	-	-	-	42,975,813
Attend./Guidance/Health Program	2,269,900	130,629	-	-	-	-	-	-	2,400,529
Special Services Program	1,196,128	282,920	-	-	-	-	-	-	1,479,048
Instruction Improvement Program	1,623,419	1,779,279	-	-	322,556	-	-	-	3,725,254
Educational Media Program	1,330,178	-	-	-	1,499	-	-	-	1,331,677
Board of Education Program	544,032	-	-	-	3,703	-	-	-	547,735
District Administration Program	532,378	133,722	-	-	886	-	-	-	666,986
School Administration Program	3,722,509	346	-	-	-	-	-	-	3,722,855
Business Operation Program	949,531	-	-	-	1,265	-	-	-	950,796
Central Service Program	98,621	-	-	-	9,336	-	237,786	-	345,743
Buildings-Care Program	4,161,554	426	-	-	182,609	-	-	-	4,344,589
Maintenance-Bldgs. & Equip	1,191,636	300	-	-	2,533,312	-	-	-	3,725,248
Maintenance-Grounds	212,699	-	-	-	11,244	-	-	-	223,943
Security Program	16,805	-	-	-	-	-	-	-	16,805
Transport-School Program	2,427,083	130,337	-	-	398,382	-	-	-	2,955,802
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	35,530	296	-	-	4,501	-	-	-	40,327
Other Support Services Program	786,593	10,697	-	-	-	-	-	-	797,290
TOTAL SUPPORT SERVICES	21,098,596	2,468,952	-	-	3,469,293	-	237,786	-	27,274,627
Food Services Program	-	-	3,325,284	-	-	-	-	-	3,325,284
Community Services Program	-	33,472	-	-	-	-	-	-	33,472
TOTAL NON-INSTRUCTION	-	33,472	3,325,284	-	-	-	-	-	3,358,756
Capital Assets Program	-	-	-	-	209,681	-	-	-	209,681
Debt Services Prg - Principal	-	-	-	1,080,000	584,910	-	-	-	1,664,910
Debt Services Prg - Interest	-	-	-	1,163,110	402,041	-	-	-	1,565,151
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	58,330,121	7,754,245	3,325,284	2,243,110	5,158,392	-	237,786	-	77,048,938
Transfers Out	1,543,419	10,095	-	-	-	-	-	-	1,553,514
TOTAL EXPENDITURES & TRANS	59,873,540	7,764,340	3,325,284	2,243,110	5,158,392	-	237,786	-	78,602,452
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(1,316,943)	(21,766)	142,878	205,838	(1,122,375)	-	(2,086)	1,284,691	(2,114,454)
Fund Balance as of July 1, 2002	6,085,270	88,875	263,386	1,634,802	4,466,975	-	(7,565)	-	12,531,743
Fund Balance as of June 30, 2003	4,768,327	67,109	406,264	1,840,640	3,344,600	-	(9,651)	1,284,691	10,417,289

BANNOCK COUNTY

POCATELLO COMMUNITY CHARTER SCHOOL

POCATELLO SCHOOL DISTRICT # 025

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	5,110	44,750	16,034	-	-	-	-	-	65,894
State Sources	861,186	10,088	-	-	5,886	-	-	-	877,160
Federal Sources	-	76,475	-	-	-	-	-	-	76,475
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	866,296	131,313	16,034	-	5,886	-	-	-	1,019,529
Transfers In	-	12,000	5,247	-	-	-	-	-	17,247
TOTAL REVENUE & TRANSFERS	866,296	143,313	21,281	-	5,886	-	-	-	1,036,776
EXPENDITURES									
Elementary School Program	469,068	120,561	-	-	-	-	-	-	589,629
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	53,420	12,000	-	-	-	-	-	-	65,420
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	522,488	132,561	-	-	-	-	-	-	655,049
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	3,000	-	-	-	-	-	-	-	3,000
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	147,964	-	-	-	-	-	-	-	147,964
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	85,593	-	-	-	-	-	-	-	85,593
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	2,900	-	-	-	-	-	-	-	2,900
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	239,457	-	-	-	-	-	-	-	239,457
Food Services Program	-	-	21,281	-	-	-	-	-	21,281
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	21,281	-	-	-	-	-	21,281
Capital Assets Program	-	-	-	-	5,610	-	-	-	5,610
Debt Services Prg - Principal	24,716	-	-	-	-	-	-	-	24,716
Debt Services Prg - Interest	5,176	-	-	-	-	-	-	-	5,176
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	791,837	132,561	21,281	-	5,610	-	-	-	951,289
Transfers Out	17,247	-	-	-	-	-	-	-	17,247
TOTAL EXPENDITURES & TRANS	809,084	132,561	21,281	-	5,610	-	-	-	968,536
Excess (Deficiency) of Revenue Over Expenditures & Transfers	57,212	10,752	-	-	276	-	-	-	68,240
Fund Balance as of July 1, 2002	141,594	141	-	-	-	-	-	-	141,735
Fund Balance as of June 30, 2003	198,806	10,893	-	-	276	-	-	-	209,975

BEAR LAKE COUNTY

BEAR LAKE COUNTY SCHOOL DISTRICT # 033

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	982,554	-	-	-	402,667	-	-	-	1,385,221
Other Local	114,721	1,850	108,282	-	-	-	-	-	224,853
State Sources	6,425,248	202,593	-	-	54,355	-	-	-	6,682,196
Federal Sources	-	535,091	174,127	-	-	-	-	-	709,218
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	7,522,523	739,534	282,409	-	457,022	-	-	-	9,001,488
Transfers In	11,716	5,714	-	-	94,566	-	-	-	111,996
TOTAL REVENUE & TRANSFERS	7,534,239	745,248	282,409	-	551,588	-	-	-	9,113,484
EXPENDITURES									
Elementary School Program	1,748,114	159,386	-	-	-	-	-	-	1,907,500
Secondary School Program	2,624,066	197,956	-	-	-	-	-	-	2,822,022
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	214,209	-	-	-	-	-	-	214,209
Preschool Exceptional Program	-	26,038	-	-	-	-	-	-	26,038
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,372,180	597,589	-	-	-	-	-	-	4,969,769
Attend./Guidance/Health Program	204,991	38,208	-	-	-	-	-	-	243,199
Special Services Program	587,729	-	-	-	-	-	-	-	587,729
Instruction Improvement Program	4,826	73,002	-	-	-	-	-	-	77,828
Educational Media Program	129,117	-	-	-	-	-	-	-	129,117
Board of Education Program	3,091	-	-	-	-	-	-	-	3,091
District Administration Program	230,103	-	-	-	-	-	-	-	230,103
School Administration Program	550,944	-	-	-	-	-	-	-	550,944
Business Operation Program	3,297	-	-	-	-	-	-	-	3,297
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	627,606	-	-	-	-	-	-	-	627,606
Maintenance-Bldgs. & Equip	213,603	-	-	-	218,932	-	-	-	432,535
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	482,500	-	-	-	68,386	-	-	-	550,886
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	7,610	-	-	-	-	-	-	-	7,610
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,045,417	111,210	-	-	287,318	-	-	-	3,443,945
Food Services Program	20,240	-	266,517	-	-	-	-	-	286,757
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	20,240	-	266,517	-	-	-	-	-	286,757
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,437,837	708,799	266,517	-	287,318	-	-	-	8,700,471
Transfers Out	72,615	39,340	-	41	-	-	-	-	111,996
TOTAL EXPENDITURES & TRANS	7,510,452	748,139	266,517	41	287,318	-	-	-	8,812,467
Excess (Deficiency) of Revenue Over Expenditures & Transfers	23,787	(2,891)	15,892	(41)	264,270	-	-	-	301,017
Fund Balance as of July 1, 2002	1,284,798	2,892	(10,269)	6,710	40,773	-	-	-	1,324,904
Fund Balance as of June 30, 2003	1,308,585	1	5,623	6,669	305,043	-	-	-	1,625,921

BENEWAH COUNTY

ST. MARIES JOINT SCHOOL DISTRICT # 041

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,372,423	-	-	351,347	296,072	-	-	-	2,019,842
Other Local	280,675	1,270	111,783	3,029	18	-	610	-	397,385
State Sources	4,920,169	92,762	-	-	42,453	-	-	-	5,055,384
Federal Sources	-	794,036	221,385	-	-	-	-	-	1,015,421
Other Sources	35,119	-	-	-	-	-	-	-	35,119
TOTAL REVENUE	6,608,386	888,068	333,168	354,376	338,543	-	610	-	8,523,151
Transfers In	-	15,298	12,000	-	148,373	-	1,674	-	177,345
TOTAL REVENUE & TRANSFERS	6,608,386	903,366	345,168	354,376	486,916	-	2,284	-	8,700,496
EXPENDITURES									
Elementary School Program	1,709,106	126,588	-	-	-	-	-	-	1,835,694
Secondary School Program	1,701,770	29,736	-	-	-	-	-	-	1,731,506
Alternative School Program	145,009	-	-	-	-	-	-	-	145,009
Exceptional Child Program	377,967	306,742	-	-	-	-	-	-	684,709
Preschool Exceptional Program	73,821	17,320	-	-	-	-	-	-	91,141
Gifted & Talented Program	306	-	-	-	-	-	-	-	306
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	135,867	-	-	-	-	-	-	-	135,867
Summer School Program	8,558	-	-	-	-	-	-	-	8,558
Adult School Program	-	522	-	-	-	-	-	-	522
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,152,404	480,908	-	-	-	-	-	-	4,633,312
Attend./Guidance/Health Program	109,177	45,972	-	-	-	-	-	-	155,149
Special Services Program	134,522	100,722	-	-	-	-	-	-	235,244
Instruction Improvement Program	37,513	50,759	-	-	-	-	-	-	88,272
Educational Media Program	131,129	-	-	-	-	-	-	-	131,129
Board of Education Program	68,870	-	-	-	-	-	-	-	68,870
District Administration Program	230,468	-	-	-	-	-	-	-	230,468
School Administration Program	504,127	-	-	-	-	-	-	-	504,127
Business Operation Program	63,030	-	-	-	-	-	-	-	63,030
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	324,668	-	-	-	-	-	-	-	324,668
Maintenance-Bldgs. & Equip	155,269	-	-	-	-	-	-	-	155,269
Maintenance-Grounds	260	-	-	-	-	-	-	-	260
Security Program	440	-	-	-	-	-	-	-	440
Transport-School Program	599,867	-	-	-	-	-	-	-	599,867
Transportation-Activity Program	19,395	-	-	-	-	-	-	-	19,395
General Transportation Program	12,974	-	-	-	-	-	-	-	12,974
Other Support Services Program	60,366	-	-	-	-	-	1,675	-	62,041
TOTAL SUPPORT SERVICES	2,452,075	197,453	-	-	-	-	1,675	-	2,651,203
Food Services Program	22,919	-	342,206	-	-	-	-	-	365,125
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	22,919	-	342,206	-	-	-	-	-	365,125
Capital Assets Program	-	181,789	-	-	177,847	-	-	-	359,636
Debt Services Prg - Principal	25,121	-	-	345,263	226,245	-	-	-	596,629
Debt Services Prg - Interest	10,977	-	-	25,272	23,252	-	-	-	59,501
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,663,496	860,150	342,206	370,535	427,344	-	1,675	-	8,665,406
Transfers Out	28,858	70,457	-	-	78,030	-	-	-	177,345
TOTAL EXPENDITURES & TRANS	6,692,354	930,607	342,206	370,535	505,374	-	1,675	-	8,842,751
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(83,968)	(27,241)	2,962	(16,159)	(18,458)	-	609	-	(142,255)
Fund Balance as of July 1, 2002	368,588	213,154	(126,574)	393,060	132,432	-	11,158	-	991,818
Fund Balance as of June 30, 2003	284,620	185,913	(123,612)	376,901	113,974	-	11,767	-	849,563

BENEWAH COUNTY

PLUMMER / WORLEY JOINT SCHOOL DISTRICT # 044

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	963,686	-	-	-	-	-	-	-	963,686
Other Local	97,909	288,446	34,707	-	-	-	-	-	421,062
State Sources	2,018,633	68,141	-	-	17,813	-	-	-	2,104,587
Federal Sources	1,187,361	600,659	136,677	-	-	-	-	-	1,924,697
Other Sources	20,539	-	-	-	-	-	-	-	20,539
TOTAL REVENUE	4,288,128	957,246	171,384	-	17,813	-	-	-	5,434,571
Transfers In	1,214	13,679	64,878	-	605,504	-	-	-	685,275
TOTAL REVENUE & TRANSFERS	4,289,342	970,925	236,262	-	623,317	-	-	-	6,119,846
EXPENDITURES									
Elementary School Program	1,034,508	152,085	-	-	-	-	-	-	1,186,593
Secondary School Program	613,765	51,172	-	-	-	-	-	-	664,937
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	2,622	78,891	-	-	-	-	-	-	81,513
Preschool Exceptional Program	54,460	9,619	-	-	-	-	-	-	64,079
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	98,325	-	-	-	-	-	-	-	98,325
School Activity Program	22,164	4,703	-	-	-	-	-	-	26,867
Summer School Program	1,214	-	-	-	-	-	-	-	1,214
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,827,058	296,470	-	-	-	-	-	-	2,123,528
Attend./Guidance/Health Program	117,732	6,013	-	-	-	-	-	-	123,745
Special Services Program	266,368	57,995	-	-	-	-	-	-	324,363
Instruction Improvement Program	128,740	252,529	-	-	-	-	-	-	381,269
Educational Media Program	87,864	-	-	-	-	-	-	-	87,864
Board of Education Program	11,594	-	-	-	-	-	-	-	11,594
District Administration Program	258,055	-	-	-	-	-	-	-	258,055
School Administration Program	296,515	-	-	-	-	-	-	-	296,515
Business Operation Program	331,608	-	-	-	-	-	-	-	331,608
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	147,732	-	-	-	-	-	-	-	147,732
Maintenance-Bldgs. & Equip	152,096	92,123	-	-	30,122	-	-	-	274,341
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	20,898	-	-	-	-	-	-	20,898
Transport-School Program	290,155	-	-	-	-	-	-	-	290,155
Transportation-Activity Program	(18,063)	-	-	-	-	-	-	-	(18,063)
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	72,304	-	-	-	-	-	-	72,304
TOTAL SUPPORT SERVICES	2,070,396	501,862	-	-	30,122	-	-	-	2,602,380
Food Services Program	-	-	237,074	-	-	-	-	-	237,074
Community Services Program	-	22,167	-	-	-	-	-	-	22,167
TOTAL NON-INSTRUCTION	-	22,167	237,074	-	-	-	-	-	259,241
Capital Assets Program	9,300	2,979	-	-	1,012	-	-	-	13,291
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,906,754	823,478	237,074	-	31,134	-	-	-	4,998,440
Transfers Out	670,382	14,893	-	-	-	-	-	-	685,275
TOTAL EXPENDITURES & TRANS	4,577,136	838,371	237,074	-	31,134	-	-	-	5,683,715
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(287,794)	132,554	(812)	-	592,183	-	-	-	436,131
Fund Balance as of July 1, 2002	1,286,824	328,362	812	-	115,143	-	-	-	1,731,141
Fund Balance as of June 30, 2003	999,030	460,916	-	-	707,326	-	-	-	2,167,272

BINGHAM COUNTY

SNAKE RIVER SCHOOL DISTRICT # 052

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	501,407	-	-	634,807	370,141	-	-	-	1,506,355
Other Local	264,308	110,891	171,012	15,726	-	-	-	-	561,937
State Sources	8,780,647	227,592	-	-	74,658	-	-	-	9,082,897
Federal Sources	2,243	426,786	291,445	-	-	-	-	-	720,474
Other Sources	-	-	-	-	6,040	-	-	-	6,040
TOTAL REVENUE	9,548,605	765,269	462,457	650,533	450,839	-	-	-	11,877,703
Transfers In	-	16,606	-	-	73,222	-	-	-	89,828
TOTAL REVENUE & TRANSFERS	9,548,605	781,875	462,457	650,533	524,061	-	-	-	11,967,531
EXPENDITURES									
Elementary School Program	2,476,609	330,445	-	-	14,377	-	-	-	2,821,431
Secondary School Program	2,929,183	111,761	-	-	15,568	-	-	-	3,056,512
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	583,051	165,147	-	-	-	-	-	-	748,198
Preschool Exceptional Program	48,150	16,225	-	-	-	-	-	-	64,375
Gifted & Talented Program	67,559	-	-	-	-	-	-	-	67,559
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	9,503	-	-	-	-	-	-	9,503
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,104,552	633,081	-	-	29,945	-	-	-	6,767,578
Attend./Guidance/Health Program	322,853	10,310	-	-	-	-	-	-	333,163
Special Services Program	88,436	34,991	-	-	-	-	-	-	123,427
Instruction Improvement Program	61,316	248,639	-	-	-	-	-	-	309,955
Educational Media Program	234,903	46,286	-	-	-	-	-	-	281,189
Board of Education Program	12,198	-	-	-	-	-	-	-	12,198
District Administration Program	208,512	1,119	-	-	-	-	-	-	209,631
School Administration Program	691,369	2	-	-	-	-	-	-	691,371
Business Operation Program	70,223	-	-	-	-	-	-	-	70,223
Central Service Program	52,970	-	-	-	-	-	-	-	52,970
Buildings-Care Program	682,277	50	-	-	-	-	-	-	682,327
Maintenance-Bldgs. & Equip	-	-	-	-	169,220	-	-	-	169,220
Maintenance-Grounds	-	-	-	-	58,406	-	-	-	58,406
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	594,747	-	-	-	-	-	-	-	594,747
Transportation-Activity Program	24,586	-	-	-	-	-	-	-	24,586
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,044,390	341,397	-	-	227,626	-	-	-	3,613,413
Food Services Program	32,645	-	449,261	-	-	-	-	-	481,906
Community Services Program	-	162	-	-	-	-	-	-	162
TOTAL NON-INSTRUCTION	32,645	162	449,261	-	-	-	-	-	482,068
Capital Assets Program	-	-	-	-	74,422	-	-	-	74,422
Debt Services Prg - Principal	-	-	-	505,000	-	-	-	-	505,000
Debt Services Prg - Interest	-	-	-	166,975	-	-	-	-	166,975
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,181,587	974,640	449,261	671,975	331,993	-	-	-	11,609,456
Transfers Out	89,828	-	-	-	-	-	-	-	89,828
TOTAL EXPENDITURES & TRANS	9,271,415	974,640	449,261	671,975	331,993	-	-	-	11,699,284
Excess (Deficiency) of Revenue Over Expenditures & Transfers	277,190	(192,765)	13,196	(21,442)	192,068	-	-	-	268,247
Fund Balance as of July 1, 2002	17,175	137,556	(1)	937,477	313,025	-	-	-	1,405,232
Fund Balance as of June 30, 2003	294,365	(55,209)	13,195	916,035	505,093	-	-	-	1,673,479

BINGHAM COUNTY

IDAHO LEADERSHIP ACADEMY

SNAKE RIVER SCHOOL DISTRICT # 052

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	6,506	34,250	-	-	-	-	-	-	40,756
State Sources	785,388	-	-	-	-	-	-	-	785,388
Federal Sources	-	151,119	-	-	-	-	-	-	151,119
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	791,894	185,369	-	-	-	-	-	-	977,263
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	791,894	185,369	-	-	-	-	-	-	977,263
EXPENDITURES									
Elementary School Program	-	-	-	-	-	-	-	-	-
Secondary School Program	515,523	108,543	-	-	-	-	-	-	624,066
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	54	-	-	-	-	-	-	-	54
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	515,577	108,543	-	-	-	-	-	-	624,120
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	7,578	-	-	-	-	-	-	-	7,578
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	651	-	-	-	-	-	-	651
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	953	-	-	-	-	-	-	-	953
School Administration Program	144,666	11,541	-	-	-	-	-	-	156,207
Business Operation Program	4,152	-	-	-	-	-	-	-	4,152
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	19,735	212	-	-	-	-	-	-	19,947
Maintenance-Bldgs. & Equip	50,472	-	-	-	-	-	-	-	50,472
Maintenance-Grounds	5,100	-	-	-	-	-	-	-	5,100
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	31,021	64,422	-	-	-	-	-	-	95,443
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	263,677	76,826	-	-	-	-	-	-	340,503
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	779,254	185,369	-	-	-	-	-	-	964,623
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	779,254	185,369	-	-	-	-	-	-	964,623
Excess (Deficiency) of Revenue Over Expenditures & Transfers	12,640	-	-	-	-	-	-	-	12,640
Fund Balance as of July 1, 2002	-	-	-	-	-	-	-	-	-
Fund Balance as of June 30, 2003	12,640	-	-	-	-	-	-	-	12,640

BINGHAM COUNTY

BLACKFOOT SCHOOL DISTRICT # 055

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,504,179	-	-	1,178,449	-	-	-	-	3,682,628
Other Local	311,437	92,724	277,360	20,194	496,315	-	-	-	1,198,030
State Sources	17,452,570	315,018	-	-	153,577	-	-	-	17,921,165
Federal Sources	840,888	3,262,562	934,079	-	176,402	-	-	-	5,213,931
Other Sources	-	-	-	-	8,601	-	-	-	8,601
TOTAL REVENUE	21,109,074	3,670,304	1,211,439	1,198,643	834,895	-	-	-	28,024,355
Transfers In	113,034	-	82,769	-	-	-	-	-	195,803
TOTAL REVENUE & TRANSFERS	21,222,108	3,670,304	1,294,208	1,198,643	834,895	-	-	-	28,220,158
EXPENDITURES									
Elementary School Program	5,257,828	977,524	-	-	-	-	-	-	6,235,352
Secondary School Program	4,939,579	358,882	-	-	-	-	-	-	5,298,461
Alternative School Program	714,334	53,105	-	-	-	-	-	-	767,439
Exceptional Child Program	1,753,327	307,945	-	-	-	-	-	-	2,061,272
Preschool Exceptional Program	104,683	28,316	-	-	-	-	-	-	132,999
Gifted & Talented Program	99,221	-	-	-	-	-	-	-	99,221
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	39,668	38,896	-	-	-	-	-	-	78,564
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	12,908,640	1,764,668	-	-	-	-	-	-	14,673,308
Attend./Guidance/Health Program	400,821	87,321	-	-	-	-	-	-	488,142
Special Services Program	134,387	239,672	-	-	-	-	-	-	374,059
Instruction Improvement Program	485,033	827,063	-	-	174,102	-	-	-	1,486,198
Educational Media Program	331,205	6,964	-	-	-	-	-	-	338,169
Board of Education Program	7,424	-	-	-	-	-	-	-	7,424
District Administration Program	556,540	527,809	-	-	-	-	-	-	1,084,349
School Administration Program	1,539,203	-	-	-	-	-	-	-	1,539,203
Business Operation Program	145,193	-	-	-	-	-	-	-	145,193
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,722,758	-	-	-	-	-	-	-	1,722,758
Maintenance-Bldgs. & Equip	915,010	17,220	-	-	-	-	-	-	932,230
Maintenance-Grounds	99,161	-	-	-	-	-	-	-	99,161
Security Program	10,910	-	-	-	-	-	-	-	10,910
Transport-School Program	1,217,299	2,152	-	-	-	-	-	-	1,219,451
Transportation-Activity Program	114,382	310	-	-	-	-	-	-	114,692
General Transportation Program	-	492	-	-	-	-	-	-	492
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	7,679,326	1,709,003	-	-	174,102	-	-	-	9,562,431
Food Services Program	-	-	1,199,854	-	-	-	-	-	1,199,854
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	1,199,854	-	-	-	-	-	1,199,854
Capital Assets Program	-	-	-	-	1,736,289	-	-	-	1,736,289
Debt Services Prg - Principal	6,852	-	-	515,000	-	-	-	-	521,852
Debt Services Prg - Interest	13,212	-	-	525,438	-	-	-	-	538,650
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	20,608,030	3,473,671	1,199,854	1,040,438	1,910,391	-	-	-	28,232,384
Transfers Out	82,769	110,734	-	-	2,300	-	-	-	195,803
TOTAL EXPENDITURES & TRANS	20,690,799	3,584,405	1,199,854	1,040,438	1,912,691	-	-	-	28,428,187
Excess (Deficiency) of Revenue Over Expenditures & Transfers	531,309	85,899	94,354	158,205	(1,077,796)	-	-	-	(208,029)
Fund Balance as of July 1, 2002	1,981,790	43,880	25,911	754,601	8,032,518	-	-	-	10,838,700
Fund Balance as of June 30, 2003	2,513,099	129,779	120,265	912,806	6,954,722	-	-	-	10,630,671

BINGHAM COUNTY

BLACKFOOT CHARTER COMMUNITY LEARNING CENTER

BLACKFOOT SCHOOL DISTRICT # 055

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	7,179	14,710	-	-	900	-	-	-	22,789
State Sources	287,716	1,585	-	-	2,200	-	-	-	291,501
Federal Sources	-	151,519	-	-	-	-	-	-	151,519
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	294,895	167,814	-	-	3,100	-	-	-	465,809
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	294,895	167,814	-	-	3,100	-	-	-	465,809
EXPENDITURES									
Elementary School Program	147,807	53,328	-	-	-	-	-	-	201,135
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	9,043	-	-	-	-	-	-	9,043
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	147,807	62,371	-	-	-	-	-	-	210,178
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	98	-	-	-	-	-	-	-	98
Educational Media Program	373	176	-	-	-	-	-	-	549
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	83,665	5,459	-	-	-	-	-	-	89,124
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,906	19,872	-	-	-	-	-	-	21,778
Maintenance-Bldgs. & Equip	38,177	22,531	-	-	-	-	-	-	60,708
Maintenance-Grounds	51	-	-	-	-	-	-	-	51
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	9,142	32,962	-	-	-	-	-	-	42,104
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	133,412	81,000	-	-	-	-	-	-	214,412
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	281,219	143,371	-	-	-	-	-	-	424,590
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	281,219	143,371	-	-	-	-	-	-	424,590
Excess (Deficiency) of Revenue Over Expenditures & Transfers	13,676	24,443	-	-	3,100	-	-	-	41,219
Fund Balance as of July 1, 2002	51,687	74,135	-	-	2,434	-	-	-	128,256
Fund Balance as of June 30, 2003	65,363	98,578	-	-	5,534	-	-	-	169,475

BINGHAM COUNTY

ABERDEEN SCHOOL DISTRICT # 058

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	702,695	-	-	241,279	-	-	-	-	943,974
Other Local	47,141	41,575	48,229	-	103,715	-	-	380	240,660
State Sources	4,061,233	64,998	-	-	33,930	-	-	-	4,160,161
Federal Sources	-	631,811	173,473	-	-	-	-	-	805,284
Other Sources	-	-	-	-	6,500,000	-	-	-	6,500,000
TOTAL REVENUE	4,811,069	738,384	221,702	241,279	6,637,645	-	-	380	12,650,079
Transfers In	29,501	86,014	16,238	-	55,068	-	-	-	186,821
TOTAL REVENUE & TRANSFERS	4,840,570	824,398	237,940	241,279	6,692,713	-	-	380	12,836,900
EXPENDITURES									
Elementary School Program	954,829	321,252	-	-	-	-	-	-	1,276,081
Secondary School Program	1,475,997	114,861	-	-	-	-	-	263	1,590,858
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	195,920	164,823	-	-	-	-	-	-	360,743
Preschool Exceptional Program	40,645	8,080	-	-	-	-	-	-	48,725
Gifted & Talented Program	29,083	-	-	-	-	-	-	-	29,083
Interscholastic Program	141,560	-	-	-	-	-	-	-	141,560
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	18,772	54,432	-	-	-	-	-	-	73,204
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,856,806	663,448	-	-	-	-	-	263	3,520,254
Attend./Guidance/Health Program	176,045	18,244	-	-	-	-	-	-	194,289
Special Services Program	58,448	25,584	-	-	-	-	-	-	84,032
Instruction Improvement Program	82,852	79,335	-	-	-	-	-	-	162,187
Educational Media Program	127,623	-	-	-	-	-	-	-	127,623
Board of Education Program	15,826	-	-	-	-	-	-	-	15,826
District Administration Program	197,443	-	-	-	-	-	-	-	197,443
School Administration Program	360,283	-	-	-	-	-	-	-	360,283
Business Operation Program	33,484	-	-	-	-	-	-	-	33,484
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	354,375	-	-	-	-	-	-	-	354,375
Maintenance-Bldgs. & Equip	81,142	-	-	-	-	-	-	-	81,142
Maintenance-Grounds	3,269	-	-	-	-	-	-	-	3,269
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	285,963	-	-	-	-	-	-	-	285,963
Transportation-Activity Program	6,810	-	-	-	-	-	-	-	6,810
General Transportation Program	11,495	-	-	-	-	-	-	-	11,495
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,795,058	123,163	-	-	-	-	-	-	1,918,221
Food Services Program	936	-	230,193	-	-	-	-	-	231,129
Community Services Program	-	75	-	-	-	-	-	-	75
TOTAL NON-INSTRUCTION	936	75	230,193	-	-	-	-	-	231,204
Capital Assets Program	67,275	-	-	-	889,753	-	-	-	957,028
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	160,000	-	-	-	-	160,000
Debt Services Prg - Refunded Debt	-	-	-	55,825	-	-	-	-	55,825
TOTAL EXPENDITURES	4,720,075	786,686	230,193	215,825	889,753	-	-	263	6,842,532
Transfers Out	161,480	25,341	-	-	-	-	-	-	186,821
TOTAL EXPENDITURES & TRANS	4,881,555	812,027	230,193	215,825	889,753	-	-	263	7,029,353
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(40,985)	12,371	7,747	25,454	5,802,960	-	-	117	5,807,547
Fund Balance as of July 1, 2002	398,900	65,321	18,008	99,902	410,886	-	-	12,214	993,017
Fund Balance as of June 30, 2003	357,915	77,692	25,755	125,356	6,213,846	-	-	12,331	6,800,564

BINGHAM COUNTY

FIRTH SCHOOL DISTRICT # 059

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	353,587	-	-	286,743	97,480	-	-	-	737,810
Other Local	73,597	5,175	90,610	-	-	-	-	-	169,382
State Sources	4,213,639	101,351	-	-	34,184	-	-	-	4,349,174
Federal Sources	-	309,985	280,369	-	-	-	-	-	590,354
Other Sources	8,000	-	-	-	-	-	-	-	8,000
TOTAL REVENUE	4,648,823	416,511	370,979	286,743	131,664	-	-	-	5,854,720
Transfers In	-	-	8,300	-	42,000	-	-	-	50,300
TOTAL REVENUE & TRANSFERS	4,648,823	416,511	379,279	286,743	173,664	-	-	-	5,905,020
EXPENDITURES									
Elementary School Program	1,260,189	212,785	-	-	-	-	-	-	1,472,974
Secondary School Program	1,415,020	66,779	-	-	-	-	-	-	1,481,799
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	225,901	95,051	-	-	-	-	-	-	320,952
Preschool Exceptional Program	-	16,020	-	-	-	-	-	-	16,020
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	2,820	-	-	-	-	-	-	-	2,820
School Activity Program	78,451	-	-	-	-	-	-	-	78,451
Summer School Program	-	3,000	-	-	-	-	-	-	3,000
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,982,381	393,635	-	-	-	-	-	-	3,376,016
Attend./Guidance/Health Program	142,373	-	-	-	-	-	-	-	142,373
Special Services Program	89,605	-	-	-	-	-	-	-	89,605
Instruction Improvement Program	-	9,866	-	-	-	-	-	-	9,866
Educational Media Program	114,610	-	-	-	-	-	-	-	114,610
Board of Education Program	15,356	-	-	-	-	-	-	-	15,356
District Administration Program	244,076	48,870	-	-	-	-	-	-	292,946
School Administration Program	311,513	-	-	-	-	-	-	-	311,513
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	387,683	-	-	-	-	-	-	-	387,683
Maintenance-Bldgs. & Equip	102,255	-	-	-	87,983	-	-	-	190,238
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	178,465	-	-	-	71,835	-	-	-	250,300
Transportation-Activity Program	19,378	-	-	-	-	-	-	-	19,378
General Transportation Program	11,491	-	-	-	-	-	-	-	11,491
Other Support Services Program	718	-	-	-	-	-	-	-	718
TOTAL SUPPORT SERVICES	1,617,523	58,736	-	-	159,818	-	-	-	1,836,077
Food Services Program	-	-	368,650	-	-	-	-	-	368,650
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	368,650	-	-	-	-	-	368,650
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	135,000	-	-	-	-	135,000
Debt Services Prg - Interest	-	-	-	131,180	-	-	-	-	131,180
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,599,904	452,371	368,650	266,180	159,818	-	-	-	5,846,923
Transfers Out	50,300	-	-	-	-	-	-	-	50,300
TOTAL EXPENDITURES & TRANS	4,650,204	452,371	368,650	266,180	159,818	-	-	-	5,897,223
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(1,381)	(35,860)	10,629	20,563	13,846	-	-	-	7,797
Fund Balance as of July 1, 2002	946,708	11,249	(21,648)	135,913	292,394	-	-	-	1,364,616
Fund Balance as of June 30, 2003	945,327	(24,611)	(11,019)	156,476	306,240	-	-	-	1,372,413

BINGHAM COUNTY

SHELLEY JOINT SCHOOL DISTRICT # 060

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	706,528	-	-	520,047	253,985	-	-	-	1,480,560
Other Local	73,616	1,780	206,169	5,364	69,713	-	-	-	356,642
State Sources	8,168,818	170,231	-	-	73,260	-	-	-	8,412,309
Federal Sources	11,096	680,110	280,768	-	-	-	-	-	971,974
Other Sources	-	-	-	-	7,607,152	-	-	-	7,607,152
TOTAL REVENUE	8,960,058	852,121	486,937	525,411	8,004,110	-	-	-	18,828,637
Transfers In	-	14,769	35,629	-	78,034	-	-	-	128,432
TOTAL REVENUE & TRANSFERS	8,960,058	866,890	522,566	525,411	8,082,144	-	-	-	18,957,069
EXPENDITURES									
Elementary School Program	2,197,459	340,412	-	-	748	-	-	-	2,538,619
Secondary School Program	2,707,300	230,519	-	-	12,435	-	-	-	2,950,254
Alternative School Program	90	-	-	-	-	-	-	-	90
Exceptional Child Program	894,349	173,028	-	-	-	-	-	-	1,067,377
Preschool Exceptional Program	-	19,532	-	-	-	-	-	-	19,532
Gifted & Talented Program	61,814	-	-	-	-	-	-	-	61,814
Interscholastic Program	139,750	-	-	-	-	-	-	-	139,750
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	6,435	22	-	-	-	-	-	-	6,457
Adult School Program	-	1,292	-	-	-	-	-	-	1,292
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,007,197	764,805	-	-	13,183	-	-	-	6,785,185
Attend./Guidance/Health Program	238,549	24,325	-	-	-	-	-	-	262,874
Special Services Program	124,739	51,054	-	-	-	-	-	-	175,793
Instruction Improvement Program	-	8,859	-	-	-	-	-	-	8,859
Educational Media Program	110,285	-	-	-	6,819	-	-	-	117,104
Board of Education Program	147,041	-	-	-	12,917	-	-	-	159,958
District Administration Program	319,675	-	-	-	-	-	-	-	319,675
School Administration Program	641,760	-	-	-	-	-	-	-	641,760
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	515,793	-	-	-	-	-	-	-	515,793
Maintenance-Bldgs. & Equip	233,404	-	-	-	-	-	-	-	233,404
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	7,720	-	-	-	-	-	-	-	7,720
Transport-School Program	426,058	-	-	-	-	-	-	-	426,058
Transportation-Activity Program	27,361	-	-	-	-	-	-	-	27,361
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,792,385	84,238	-	-	19,736	-	-	-	2,896,359
Food Services Program	-	-	464,699	-	-	-	-	-	464,699
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	464,699	-	-	-	-	-	464,699
Capital Assets Program	-	-	-	-	2,549,619	-	-	-	2,549,619
Debt Services Prg - Principal	-	-	-	445,000	-	-	-	-	445,000
Debt Services Prg - Interest	-	-	-	126,115	-	-	-	-	126,115
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,799,582	849,043	464,699	571,115	2,582,538	-	-	-	13,266,977
Transfers Out	128,432	-	-	-	-	-	-	-	128,432
TOTAL EXPENDITURES & TRANS	8,928,014	849,043	464,699	571,115	2,582,538	-	-	-	13,395,409
Excess (Deficiency) of Revenue Over Expenditures & Transfers	32,044	17,847	57,867	(45,704)	5,499,606	-	-	-	5,561,660
Fund Balance as of July 1, 2002	247,469	(13,192)	105,733	984,575	61,338	-	-	-	1,385,923
Fund Balance as of June 30, 2003	279,513	4,655	163,600	938,871	5,560,944	-	-	-	6,947,583

BLAINE COUNTY

BLAINE COUNTY SCHOOL DISTRICT # 061

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	20,340,378	-	-	1,841,232	4,020,831	-	-	-	26,202,441
Other Local	453,273	91,435	318,089	26,766	481,282	-	-	-	1,370,845
State Sources	9,372,553	1,211,558	-	-	112,311	-	-	-	10,696,422
Federal Sources	-	1,115,597	233,264	-	-	-	-	-	1,348,861
Other Sources	300	-	-	11,430,416	24,134,226	-	-	-	35,564,942
TOTAL REVENUE	30,166,504	2,418,590	551,353	13,298,414	28,748,650	-	-	-	75,183,511
Transfers In	-	204,582	108,988	-	3,450,109	-	-	-	3,763,679
TOTAL REVENUE & TRANSFERS	30,166,504	2,623,172	660,341	13,298,414	32,198,759	-	-	-	78,947,190
EXPENDITURES									
Elementary School Program	7,792,413	252,084	-	-	-	-	-	-	8,044,497
Secondary School Program	7,714,309	1,311,144	-	-	-	-	-	-	9,025,453
Alternative School Program	214,373	-	-	-	-	-	-	-	214,373
Exceptional Child Program	2,495,253	642,231	-	-	-	-	-	-	3,137,484
Preschool Exceptional Program	97,249	-	-	-	-	-	-	-	97,249
Gifted & Talented Program	323,703	-	-	-	-	-	-	-	323,703
Interscholastic Program	260,728	-	-	-	-	-	-	-	260,728
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	149,632	-	-	-	-	-	-	-	149,632
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	19,047,660	2,205,459	-	-	-	-	-	-	21,253,119
Attend./Guidance/Health Program	467,086	-	-	-	-	-	-	-	467,086
Special Services Program	843,159	23,732	-	-	-	-	-	-	866,891
Instruction Improvement Program	358,339	3,130	-	-	-	-	-	-	361,469
Educational Media Program	450,974	25,987	-	-	-	-	-	-	476,961
Board of Education Program	31,763	-	-	-	-	-	-	-	31,763
District Administration Program	666,283	-	-	-	-	-	-	-	666,283
School Administration Program	1,360,627	-	-	-	-	-	-	-	1,360,627
Business Operation Program	524,712	-	-	-	-	-	-	-	524,712
Central Service Program	972,452	43,203	-	-	-	-	-	-	1,015,655
Buildings-Care Program	2,309,327	-	-	-	-	-	-	-	2,309,327
Maintenance-Bldgs. & Equip	292,349	-	-	-	-	-	-	-	292,349
Maintenance-Grounds	129,190	-	-	-	-	-	-	-	129,190
Security Program	2,704	-	-	-	-	-	-	-	2,704
Transport-School Program	1,084,504	-	-	-	204,218	-	-	-	1,288,722
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	106,039	-	-	-	-	-	-	-	106,039
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	9,599,508	96,052	-	-	204,218	-	-	-	9,899,778
Food Services Program	-	-	660,341	-	-	-	-	-	660,341
Community Services Program	204,716	-	-	-	-	-	-	-	204,716
TOTAL NON-INSTRUCTION	204,716	-	660,341	-	-	-	-	-	865,057
Capital Assets Program	475,299	-	-	-	16,893,638	-	-	-	17,368,937
Debt Services Prg - Principal	-	-	-	11,840,000	-	-	-	-	11,840,000
Debt Services Prg - Interest	37,586	-	-	815,577	-	-	-	-	853,163
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	29,364,769	2,301,511	660,341	12,655,577	17,097,856	-	-	-	62,080,054
Transfers Out	1,434,133	29,546	-	-	2,300,000	-	-	-	3,763,679
TOTAL EXPENDITURES & TRANS	30,798,902	2,331,057	660,341	12,655,577	19,397,856	-	-	-	65,843,733
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(632,398)	292,115	-	642,837	12,800,903	-	-	-	13,103,457
Fund Balance as of July 1, 2002	2,364,832	199,903	-	1,070,051	2,383,951	-	-	-	6,018,737
Fund Balance as of June 30, 2003	1,732,434	492,018	-	1,712,888	15,184,854	-	-	-	19,122,194

BOISE COUNTY

GARDEN VALLEY SCHOOL DISTRICT # 071

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	631,250	-	-	-	75,711	-	-	-	706,961
Other Local	61,414	2,439	26,567	-	1,699	-	-	-	92,119
State Sources	1,543,167	48,880	-	-	11,674	-	-	-	1,603,721
Federal Sources	-	194,454	34,503	-	150,000	-	-	-	378,957
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,235,831	245,773	61,070	-	239,084	-	-	-	2,781,758
Transfers In	-	295	23,644	-	1,207	-	-	-	25,146
TOTAL REVENUE & TRANSFERS	2,235,831	246,068	84,714	-	240,291	-	-	-	2,806,904
EXPENDITURES									
Elementary School Program	521,010	16,942	-	-	-	-	-	-	537,952
Secondary School Program	571,119	55,137	-	-	-	-	-	-	626,256
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	108,376	34,641	-	-	-	-	-	-	143,017
Preschool Exceptional Program	25,064	1,633	-	-	-	-	-	-	26,697
Gifted & Talented Program	500	-	-	-	-	-	-	-	500
Interscholastic Program	32,789	8,438	-	-	-	-	-	-	41,227
School Activity Program	-	2,573	-	-	-	-	-	-	2,573
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	9,808	-	-	-	-	-	-	-	9,808
TOTAL INSTRUCTION	1,268,666	119,364	-	-	-	-	-	-	1,388,030
Attend./Guidance/Health Program	39,849	-	-	-	-	-	-	-	39,849
Special Services Program	32,880	-	-	-	-	-	-	-	32,880
Instruction Improvement Program	-	63,038	-	-	-	-	-	-	63,038
Educational Media Program	23,469	-	-	-	-	-	-	-	23,469
Board of Education Program	42,755	16,827	-	-	-	-	-	-	59,582
District Administration Program	207,970	4,690	-	-	-	-	-	-	212,660
School Administration Program	92,015	-	-	-	-	-	-	-	92,015
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	165,117	-	-	-	-	-	-	-	165,117
Maintenance-Bldgs. & Equip	48,677	16,146	-	-	-	-	-	-	64,823
Maintenance-Grounds	7,190	-	-	-	-	-	-	-	7,190
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	213,756	-	-	-	-	-	-	-	213,756
Transportation-Activity Program	18,144	-	-	-	-	-	-	-	18,144
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	891,822	100,701	-	-	-	-	-	-	992,523
Food Services Program	-	-	84,714	-	-	-	-	-	84,714
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	84,714	-	-	-	-	-	84,714
Capital Assets Program	-	-	-	-	261,244	-	-	-	261,244
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,160,488	220,065	84,714	-	261,244	-	-	-	2,726,511
Transfers Out	25,146	-	-	-	-	-	-	-	25,146
TOTAL EXPENDITURES & TRANS	2,185,634	220,065	84,714	-	261,244	-	-	-	2,751,657
Excess (Deficiency) of Revenue Over Expenditures & Transfers	50,197	26,003	-	-	(20,953)	-	-	-	55,247
Fund Balance as of July 1, 2002	608,963	89,526	-	-	48,407	-	-	-	746,896
Fund Balance as of June 30, 2003	659,160	115,529	-	-	27,454	-	-	-	802,143

BOISE COUNTY

BASIN SCHOOL DISTRICT # 072

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	572,838	-	-	331,665	-	-	-	-	904,503
Other Local	39,843	73,554	47,652	20,294	1,138	-	-	-	182,481
State Sources	1,869,640	89,555	-	-	22,722	-	-	-	1,981,917
Federal Sources	-	386,917	65,554	-	-	-	-	-	452,471
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,482,321	550,026	113,206	351,959	23,860	-	-	-	3,521,372
Transfers In	6,642	-	15,000	-	29,142	-	-	-	50,784
TOTAL REVENUE & TRANSFERS	2,488,963	550,026	128,206	351,959	53,002	-	-	-	3,572,156
EXPENDITURES									
Elementary School Program	490,874	160,710	-	-	-	-	-	-	651,584
Secondary School Program	713,344	101,815	-	-	-	-	-	-	815,159
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	1,000	-	-	-	-	-	-	1,000
Preschool Exceptional Program	20,088	5,080	-	-	-	-	-	-	25,168
Gifted & Talented Program	-	6,473	-	-	-	-	-	-	6,473
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	60,469	-	-	-	-	-	-	-	60,469
Summer School Program	3,532	9,043	-	-	-	-	-	-	12,575
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,288,307	284,121	-	-	-	-	-	-	1,572,428
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	134,558	104,907	-	-	-	-	-	-	239,465
Instruction Improvement Program	2,329	3,500	-	-	-	-	-	-	5,829
Educational Media Program	72,616	-	-	-	-	-	-	-	72,616
Board of Education Program	9,079	-	-	-	-	-	-	-	9,079
District Administration Program	90,921	-	-	-	-	-	-	-	90,921
School Administration Program	155,724	-	-	-	-	-	-	-	155,724
Business Operation Program	66,789	-	-	-	-	-	-	-	66,789
Central Service Program	58,147	73,193	-	-	-	-	-	-	131,340
Buildings-Care Program	168,801	24,722	-	-	-	-	-	-	193,523
Maintenance-Bldgs. & Equip	59,477	12,193	-	-	-	-	-	-	71,670
Maintenance-Grounds	15,529	8,367	-	-	-	-	-	-	23,896
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	284,799	-	-	-	-	-	-	-	284,799
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	46,122	-	-	-	-	-	-	46,122
TOTAL SUPPORT SERVICES	1,118,769	273,004	-	-	-	-	-	-	1,391,773
Food Services Program	-	-	126,908	-	-	-	-	-	126,908
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	126,908	-	-	-	-	-	126,908
Capital Assets Program	-	-	-	-	61,508	-	-	-	61,508
Debt Services Prg - Principal	-	-	-	170,000	-	-	-	-	170,000
Debt Services Prg - Interest	-	-	-	125,826	-	-	-	-	125,826
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,407,076	557,125	126,908	295,826	61,508	-	-	-	3,448,443
Transfers Out	44,142	-	-	-	6,642	-	-	-	50,784
TOTAL EXPENDITURES & TRANS	2,451,218	557,125	126,908	295,826	68,150	-	-	-	3,499,227
Excess (Deficiency) of Revenue Over Expenditures & Transfers	37,745	(7,099)	1,298	56,133	(15,148)	-	-	-	72,929
Fund Balance as of July 1, 2002	486,286	9,187	4,323	219,442	58,649	-	-	-	777,887
Fund Balance as of June 30, 2003	524,031	2,088	5,621	275,575	43,501	-	-	-	850,816

BOISE COUNTY

HORSESHOE BEND SCHOOL DISTRICT # 073

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	263,938	-	-	222,604	-	-	-	-	486,542
Other Local	93,044	49,175	23,918	7,057	67	-	-	7,757	173,261
State Sources	1,640,181	35,559	-	-	11,853	-	-	-	1,687,593
Federal Sources	-	519,692	78,373	-	-	-	-	-	598,065
Other Sources	390	-	-	-	-	-	-	-	390
TOTAL REVENUE	1,997,553	604,426	102,291	229,661	11,920	-	-	7,757	2,945,851
Transfers In	90,149	33,417	-	-	23,762	-	-	-	147,328
TOTAL REVENUE & TRANSFERS	2,087,702	637,843	102,291	229,661	35,682	-	-	7,757	3,093,179
EXPENDITURES									
Elementary School Program	357,686	95,500	-	-	-	-	-	-	453,186
Secondary School Program	707,460	7,870	-	-	-	-	-	-	715,330
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	303	-	-	-	-	-	-	-	303
Interscholastic Program	4,007	8,159	-	-	-	-	-	-	12,166
School Activity Program	35,294	-	-	-	-	-	-	-	35,294
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	9,000	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,104,750	111,529	-	-	-	-	-	9,000	1,216,279
Attend./Guidance/Health Program	21,099	3,564	-	-	-	-	-	-	24,663
Special Services Program	145,276	63,785	-	-	-	-	-	-	209,061
Instruction Improvement Program	-	29,657	-	-	-	-	-	-	29,657
Educational Media Program	79,553	-	-	-	-	-	-	-	79,553
Board of Education Program	7,790	-	-	-	-	-	-	-	7,790
District Administration Program	170,143	12,103	-	-	-	-	-	-	182,246
School Administration Program	146,128	55,552	-	-	-	-	-	-	201,680
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	147,829	-	-	-	1,207	-	-	-	149,036
Maintenance-Bldgs. & Equip	97,620	203,333	-	-	-	-	-	-	300,953
Maintenance-Grounds	10,416	43,984	-	-	-	-	-	-	54,400
Security Program	780	-	-	-	-	-	-	-	780
Transport-School Program	115,300	-	-	-	-	-	-	-	115,300
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	19,140	-	-	-	-	-	-	-	19,140
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	961,074	411,978	-	-	1,207	-	-	-	1,374,259
Food Services Program	6,105	-	85,435	-	-	-	-	-	91,540
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	6,105	-	85,435	-	-	-	-	-	91,540
Capital Assets Program	-	-	-	-	6,074	-	-	-	6,074
Debt Services Prg - Principal	-	-	-	135,000	-	-	-	-	135,000
Debt Services Prg - Interest	-	-	-	84,494	-	-	-	-	84,494
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,071,929	523,507	85,435	219,494	7,281	-	-	9,000	2,907,646
Transfers Out	57,179	85,103	5,046	-	-	-	-	-	147,328
TOTAL EXPENDITURES & TRANS	2,129,108	608,610	90,481	219,494	7,281	-	-	9,000	3,054,974
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(41,406)	29,233	11,810	10,167	28,401	-	-	(1,243)	38,205
Fund Balance as of July 1, 2002	73,731	125,023	30,954	346,510	1,952	-	-	8,575	578,170
Fund Balance as of June 30, 2003	32,325	154,256	42,764	356,677	30,353	-	-	7,332	616,375

BONNER COUNTY

WEST BONNER COUNTY SCHOOL DISTRICT # 083

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	3,321,583	-	-	-	-	-	-	-	3,321,583
Other Local	156,819	25,940	126,348	-	-	-	-	4,873	309,107
State Sources	4,517,493	119,364	-	-	57,690	-	-	-	4,694,547
Federal Sources	67,179	881,216	283,477	-	-	-	-	-	1,231,872
Other Sources	15,424	-	-	-	3,800	-	-	-	19,224
TOTAL REVENUE	8,078,498	1,026,520	409,825	-	61,490	-	-	4,873	9,576,333
Transfers In	117,852	3,279	20,000	-	163,060	-	-	-	304,191
TOTAL REVENUE & TRANSFERS	8,196,350	1,029,799	429,825	-	224,550	-	-	4,873	9,880,524
EXPENDITURES									
Elementary School Program	1,866,243	278,430	-	-	-	-	-	-	2,144,673
Secondary School Program	2,016,434	155,041	-	-	-	-	-	-	2,171,475
Alternative School Program	202,901	12,942	-	-	-	-	-	-	215,843
Exceptional Child Program	453,716	245,802	-	-	-	-	-	-	699,518
Preschool Exceptional Program	39,182	15,453	-	-	-	-	-	-	54,635
Gifted & Talented Program	1,311	-	-	-	-	-	-	-	1,311
Interscholastic Program	136,812	-	-	-	-	-	-	-	136,812
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,716,599	707,668	-	-	-	-	-	-	5,424,267
Attend./Guidance/Health Program	194,589	56,151	-	-	-	-	-	-	250,740
Special Services Program	198,866	-	-	-	-	-	-	-	198,866
Instruction Improvement Program	83,117	139,450	-	-	-	-	-	3,397	222,567
Educational Media Program	157,284	-	-	-	-	-	-	-	157,284
Board of Education Program	5,462	-	-	-	3,387	-	-	-	8,849
District Administration Program	241,202	26,827	-	-	-	-	-	600	268,029
School Administration Program	725,126	20,961	-	-	-	-	-	-	746,087
Business Operation Program	132,830	-	-	-	-	-	-	-	132,830
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	352,423	-	-	-	-	-	-	-	352,423
Maintenance-Bldgs. & Equip	966,429	-	-	-	37,415	-	-	-	1,003,844
Maintenance-Grounds	12,889	-	-	-	-	-	-	-	12,889
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	530,669	-	-	-	109,724	-	-	-	640,393
Transportation-Activity Program	21,360	-	-	-	-	-	-	-	21,360
General Transportation Program	17,623	-	-	-	-	-	-	-	17,623
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,639,869	243,389	-	-	150,526	-	-	3,997	4,033,784
Food Services Program	28,966	-	428,783	-	14,868	-	-	-	472,617
Community Services Program	-	1,835	-	-	-	-	-	242	1,835
TOTAL NON-INSTRUCTION	28,966	1,835	428,783	-	14,868	-	-	242	474,452
Capital Assets Program	-	-	-	-	102,455	-	-	-	102,455
Debt Services Prg - Principal	32,029	-	-	-	-	-	-	-	32,029
Debt Services Prg - Interest	91,203	-	-	-	-	-	-	-	91,203
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,508,666	952,892	428,783	-	267,849	-	-	4,239	10,158,190
Transfers Out	184,524	117,647	-	-	2,020	-	-	-	304,191
TOTAL EXPENDITURES & TRANS	8,693,190	1,070,539	428,783	-	269,869	-	-	4,239	10,462,381
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(496,840)	(40,740)	1,042	-	(45,319)	-	-	634	(581,857)
Fund Balance as of July 1, 2002	238,937	71,933	-	-	(49,573)	-	-	32,700	261,297
Fund Balance as of June 30, 2003	(257,903)	31,193	1,042	-	(94,892)	-	-	33,334	(320,560)

BONNER COUNTY

LAKE PEND OREILLE SCHOOL DISTRICT # 084

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	9,284,462	-	-	-	-	-	-	-	9,284,462
Other Local	430,971	71,790	420,002	-	102,271	-	-	70,975	1,025,034
State Sources	12,267,977	371,380	-	-	147,743	-	-	-	12,787,100
Federal Sources	64,556	2,167,262	666,163	-	-	-	-	-	2,897,981
Other Sources	1,402	1,330	-	-	532,507	-	-	-	535,239
TOTAL REVENUE	22,049,368	2,611,762	1,086,165	-	782,521	-	-	70,975	26,529,816
Transfers In	403,061	-	-	-	278,446	-	-	-	681,507
TOTAL REVENUE & TRANSFERS	22,452,429	2,611,762	1,086,165	-	1,060,967	-	-	70,975	27,211,323
EXPENDITURES									
Elementary School Program	5,373,364	772,931	-	-	298,939	-	-	-	6,445,234
Secondary School Program	5,797,805	430,057	-	-	144,011	-	-	-	6,371,873
Alternative School Program	459,158	122,762	-	-	34,002	-	-	-	615,922
Exceptional Child Program	1,183,065	271,671	-	-	-	-	-	-	1,454,736
Preschool Exceptional Program	51,614	17,633	-	-	-	-	-	-	69,247
Gifted & Talented Program	96,173	-	-	-	-	-	-	-	96,173
Interscholastic Program	297,191	-	-	-	-	-	-	-	297,191
School Activity Program	18,184	-	-	-	-	-	-	-	18,184
Summer School Program	-	30,834	-	-	-	-	-	-	30,834
Adult School Program	16,056	-	-	-	-	-	-	-	16,056
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	13,292,610	1,645,888	-	-	476,952	-	-	-	15,415,450
Attend./Guidance/Health Program	534,038	98,925	-	-	-	-	-	-	632,963
Special Services Program	542,944	190,680	-	-	-	-	-	-	733,624
Instruction Improvement Program	66,803	55,925	-	-	-	-	-	-	122,728
Educational Media Program	392,615	-	-	-	-	-	-	-	392,615
Board of Education Program	3,458	-	-	-	-	-	-	-	3,458
District Administration Program	533,088	-	-	-	-	-	-	-	533,088
School Administration Program	1,715,529	242,243	-	-	-	-	-	-	1,957,772
Business Operation Program	517,083	-	-	-	-	-	-	-	517,083
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	942,031	-	-	-	-	-	-	-	942,031
Maintenance-Bldgs. & Equip	1,117,618	109,706	-	-	128,961	-	-	-	1,356,285
Maintenance-Grounds	122,161	-	-	-	76,036	-	-	-	198,197
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	1,338,148	-	-	-	115,558	-	-	-	1,453,706
Transportation-Activity Program	105,838	-	-	-	-	-	-	-	105,838
General Transportation Program	41,760	-	-	-	-	-	-	-	41,760
Other Support Services Program	29,579	-	-	-	-	-	-	-	29,579
TOTAL SUPPORT SERVICES	8,002,693	697,479	-	-	320,555	-	-	-	9,020,727
Food Services Program	69,360	-	1,056,911	-	-	-	-	-	1,126,271
Community Services Program	-	25,534	-	-	-	-	-	-	25,534
TOTAL NON-INSTRUCTION	69,360	25,534	1,056,911	-	-	-	-	-	1,151,805
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	15,578	-	-	-	131,041	-	-	-	146,619
Debt Services Prg - Interest	50,777	-	-	-	34,092	-	-	38,535	84,869
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	21,431,018	2,368,901	1,056,911	-	962,640	-	-	38,535	25,819,470
Transfers Out	255,724	411,681	-	-	14,102	-	-	-	681,507
TOTAL EXPENDITURES & TRANS	21,686,742	2,780,582	1,056,911	-	976,742	-	-	38,535	26,500,977
Excess (Deficiency) of Revenue Over Expenditures & Transfers	765,687	(168,820)	29,254	-	84,225	-	-	32,440	710,346
Fund Balance as of July 1, 2002	(410,336)	264,567	(4,340)	-	64,169	-	-	39,309	(85,940)
Fund Balance as of June 30, 2003	355,351	95,747	24,914	-	148,394	-	-	71,749	624,406

BONNER COUNTY

SANDPOINT CHARTER SCHOOL

LAKE PEND OREILLE SCHOOL DISTRICT # 084

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	40,758	-	-	-	-	-	-	-	40,758
State Sources	556,726	1,203	-	-	1,618	-	-	-	559,547
Federal Sources	-	133,776	-	-	-	-	-	-	133,776
Other Sources	10,713	-	-	-	-	-	-	-	10,713
TOTAL REVENUE	608,197	134,979	-	-	1,618	-	-	-	744,794
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	608,197	134,979	-	-	1,618	-	-	-	744,794
EXPENDITURES									
Elementary School Program	-	-	-	-	-	-	-	-	-
Secondary School Program	455,004	93,597	-	-	-	-	-	-	548,601
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	915	596	-	-	-	-	-	-	1,511
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	244	-	-	-	-	-	-	-	244
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	456,163	94,193	-	-	-	-	-	-	550,356
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	4,799	-	-	-	-	-	-	4,799
Instruction Improvement Program	884	-	-	-	-	-	-	-	884
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	23,709	109	-	-	-	-	-	-	23,818
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	81,230	53,321	-	-	-	-	-	-	134,551
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	11,901	2,699	-	-	-	-	-	-	14,600
Maintenance-Bldgs. & Equip	14,590	7,372	-	-	-	-	-	-	21,962
Maintenance-Grounds	763	600	-	-	-	-	-	-	1,363
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	1,044	7,685	-	-	-	-	-	-	8,729
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	134,121	76,585	-	-	-	-	-	-	210,706
Food Services Program	776	1,251	-	-	-	-	-	-	2,027
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	776	1,251	-	-	-	-	-	-	2,027
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	591,060	172,029	-	-	-	-	-	-	763,089
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	591,060	172,029	-	-	-	-	-	-	763,089
Excess (Deficiency) of Revenue Over Expenditures & Transfers	17,137	(37,050)	-	-	1,618	-	-	-	(18,295)
Fund Balance as of July 1, 2002	74,444	91,997	-	-	-	-	-	-	166,441
Fund Balance as of June 30, 2003	91,581	54,947	-	-	1,618	-	-	-	148,146

BONNEVILLE COUNTY

IDAHO FALLS SCHOOL DISTRICT # 091

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	11,849,901	-	-	1,266,724	1,941,675	-	-	-	15,058,300
Other Local	810,948	367,201	1,015,715	17,482	120,428	-	-	68,075	2,331,774
State Sources	40,167,883	702,243	-	-	654,944	-	-	-	41,525,070
Federal Sources	116,916	3,506,675	1,360,214	-	-	-	-	-	4,983,805
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	52,945,648	4,576,119	2,375,929	1,284,206	2,717,047	-	-	68,075	63,898,949
Transfers In	110,043	224,593	154,934	-	-	-	-	-	489,570
TOTAL REVENUE & TRANSFERS	53,055,691	4,800,712	2,530,863	1,284,206	2,717,047	-	-	68,075	64,388,519
EXPENDITURES									
Elementary School Program	13,209,793	1,638,669	-	-	-	-	-	32,556	14,848,462
Secondary School Program	14,626,053	674,816	-	-	-	-	-	25,119	15,300,869
Alternative School Program	545,463	272	-	-	-	-	-	-	545,735
Exceptional Child Program	3,734,541	1,404,275	-	-	-	-	-	102	5,138,816
Preschool Exceptional Program	394,904	99,981	-	-	-	-	-	-	494,885
Gifted & Talented Program	340,117	-	-	-	-	-	-	-	340,117
Interscholastic Program	493,826	-	-	-	-	-	-	-	493,826
School Activity Program	12,601	-	-	-	-	-	-	1,750	12,601
Summer School Program	66,973	24,613	-	-	-	-	-	-	91,586
Adult School Program	67,948	-	-	-	-	-	-	-	67,948
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	33,492,219	3,842,626	-	-	-	-	-	59,527	37,334,845
Attend./Guidance/Health Program	1,976,272	98,410	-	-	-	-	-	-	2,074,682
Special Services Program	1,030,504	1,470	-	-	-	-	-	-	1,031,974
Instruction Improvement Program	1,219,737	742,906	-	-	-	-	-	9	1,962,643
Educational Media Program	743,640	-	-	-	-	-	-	5,729	743,640
Board of Education Program	263,742	-	-	-	-	-	-	-	263,742
District Administration Program	807,933	236,724	-	-	-	-	-	56	1,044,657
School Administration Program	3,248,351	-	-	-	-	-	-	-	3,248,351
Business Operation Program	612,472	-	-	-	-	-	-	-	612,472
Central Service Program	81,065	-	-	-	-	-	-	-	81,065
Buildings-Care Program	4,125,771	-	-	-	-	-	-	-	4,125,771
Maintenance-Bldgs. & Equip	2,074,120	-	-	-	-	-	-	-	2,074,120
Maintenance-Grounds	359,284	-	-	-	-	-	-	-	359,284
Security Program	181,734	-	-	-	-	-	-	-	181,734
Transport-School Program	2,545,927	-	-	-	50,012	-	-	-	2,595,939
Transportation-Activity Program	55,375	-	-	-	-	-	-	-	55,375
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	19,325,927	1,079,510	-	-	50,012	-	-	5,794	20,455,449
Food Services Program	-	-	2,441,427	-	-	-	-	-	2,441,427
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	2,441,427	-	-	-	-	-	2,441,427
Capital Assets Program	-	-	-	-	2,503,986	-	-	-	2,503,986
Debt Services Prg - Principal	-	-	-	875,000	-	-	-	-	875,000
Debt Services Prg - Interest	-	-	-	410,087	-	-	-	-	410,087
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	52,818,146	4,922,136	2,441,427	1,285,087	2,553,998	-	-	65,321	64,020,794
Transfers Out	379,527	110,043	-	-	-	-	-	-	489,570
TOTAL EXPENDITURES & TRANS	53,197,673	5,032,179	2,441,427	1,285,087	2,553,998	-	-	65,321	64,510,364
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(141,982)	(231,467)	89,436	(881)	163,049	-	-	2,754	(121,845)
Fund Balance as of July 1, 2002	5,387,378	893,335	97,879	898,555	1,715,244	-	-	7,792	8,992,391
Fund Balance as of June 30, 2003	5,245,396	661,868	187,315	897,674	1,878,293	-	-	10,546	8,870,546

BONNEVILLE COUNTY

SWAN VALLEY ELEMENTARY SCHOOL DISTRICT # 092

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	242,576	-	-	-	31,624	-	-	-	274,200
Other Local	13,772	21,571	7,141	-	2,782	-	-	-	45,266
State Sources	369,170	16,934	-	-	2,158	-	-	-	388,262
Federal Sources	-	31,217	10,895	-	-	-	-	-	42,112
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	625,518	69,722	18,036	-	36,564	-	-	-	749,840
Transfers In	18,896	3,692	11,972	-	-	-	-	-	34,560
TOTAL REVENUE & TRANSFERS	644,414	73,414	30,008	-	36,564	-	-	-	784,400
EXPENDITURES									
Elementary School Program	323,916	22,960	-	-	-	-	-	-	346,876
Secondary School Program	40,719	-	-	-	-	-	-	-	40,719
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	4,764	12,981	-	-	-	-	-	-	17,745
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	2,480	-	-	-	-	-	-	-	2,480
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	371,879	35,941	-	-	-	-	-	-	407,820
Attend./Guidance/Health Program	249	3,081	-	-	-	-	-	-	3,330
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	2,206	14,483	-	-	-	-	-	-	16,689
Educational Media Program	1,925	26,726	-	-	-	-	-	-	28,651
Board of Education Program	632	-	-	-	-	-	-	-	632
District Administration Program	107,977	-	-	-	-	-	-	-	107,977
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	41,249	-	-	-	-	-	-	-	41,249
Maintenance-Bldgs. & Equip	-	-	-	-	200	-	-	-	200
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	54,944	-	-	-	-	-	-	-	54,944
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	808	-	-	-	-	-	-	-	808
TOTAL SUPPORT SERVICES	209,990	44,290	-	-	200	-	-	-	254,480
Food Services Program	-	-	27,493	-	-	-	-	-	27,493
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	27,493	-	-	-	-	-	27,493
Capital Assets Program	-	-	-	-	53,498	-	-	-	53,498
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	581,869	80,231	27,493	-	53,698	-	-	-	743,291
Transfers Out	15,664	-	-	-	18,896	-	-	-	34,560
TOTAL EXPENDITURES & TRANS	597,533	80,231	27,493	-	72,594	-	-	-	777,851
Excess (Deficiency) of Revenue Over Expenditures & Transfers	46,881	(6,817)	2,515	-	(36,030)	-	-	-	6,549
Fund Balance as of July 1, 2002	73,649	16,681	(5,830)	-	97,022	-	-	-	181,522
Fund Balance as of June 30, 2003	120,530	9,864	(3,315)	-	60,992	-	-	-	188,071

BONNEVILLE COUNTY

BONNEVILLE JOINT SCHOOL DISTRICT # 093

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	4,084,505	-	-	2,702,127	1,444,397	-	-	-	8,231,029
Other Local	365,891	315,766	922,839	57,331	22,104	-	-	5,339,595	1,683,931
State Sources	31,097,279	500,205	-	-	283,212	-	-	-	31,880,696
Federal Sources	34,215	2,369,095	888,262	-	-	-	-	-	3,291,572
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	35,581,890	3,185,066	1,811,101	2,759,458	1,749,713	-	-	5,339,595	45,087,228
Transfers In	46,997	95,133	75,047	-	210,992	-	-	66,000	428,169
TOTAL REVENUE & TRANSFERS	35,628,887	3,280,199	1,886,148	2,759,458	1,960,705	-	-	5,405,595	45,515,397
EXPENDITURES									
Elementary School Program	8,185,719	1,172,156	-	-	-	-	-	-	9,357,875
Secondary School Program	10,783,825	5,757	-	-	-	-	-	-	10,789,582
Alternative School Program	1,098,787	-	-	-	-	-	-	-	1,098,787
Exceptional Child Program	1,779,306	744,495	-	-	-	-	-	-	2,523,801
Preschool Exceptional Program	298,813	35,033	-	-	-	-	-	-	333,846
Gifted & Talented Program	152,075	-	-	-	-	-	-	-	152,075
Interscholastic Program	455,892	-	-	-	-	-	-	-	455,892
School Activity Program	268,322	-	-	-	-	-	-	-	268,322
Summer School Program	99,884	-	-	-	-	-	-	-	99,884
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	23,122,623	1,957,441	-	-	-	-	-	-	25,080,064
Attend./Guidance/Health Program	862,636	145,240	-	-	-	-	-	-	1,007,876
Special Services Program	1,058,156	294,502	-	-	-	-	-	-	1,352,658
Instruction Improvement Program	195,694	510,273	-	-	-	-	-	-	705,967
Educational Media Program	502,526	-	-	-	-	-	-	-	502,526
Board of Education Program	93,209	-	-	-	-	-	-	-	93,209
District Administration Program	673,565	-	-	-	-	-	-	-	673,565
School Administration Program	2,185,509	19,691	-	-	-	-	-	-	2,205,200
Business Operation Program	155,918	-	-	-	-	-	-	-	155,918
Central Service Program	437,674	-	-	-	-	-	-	-	437,674
Buildings-Care Program	2,595,871	2,771	-	-	-	-	-	-	2,598,642
Maintenance-Bldgs. & Equip	660,131	171,467	-	-	-	-	-	-	831,598
Maintenance-Grounds	56,174	-	-	-	-	-	-	-	56,174
Security Program	147,719	-	-	-	-	-	-	-	147,719
Transport-School Program	1,464,516	-	-	-	-	-	-	-	1,464,516
Transportation-Activity Program	60,922	-	-	-	-	-	-	-	60,922
General Transportation Program	2,815	-	-	-	-	-	-	-	2,815
Other Support Services Program	-	-	-	-	-	-	-	5,441,828	-
TOTAL SUPPORT SERVICES	11,153,035	1,143,944	-	-	-	-	-	5,441,828	12,296,979
Food Services Program	-	-	1,908,244	-	-	-	-	-	1,908,244
Community Services Program	-	8,510	-	-	-	-	-	-	8,510
TOTAL NON-INSTRUCTION	-	8,510	1,908,244	-	-	-	-	-	1,916,754
Capital Assets Program	-	-	-	-	1,733,062	-	-	-	1,733,062
Debt Services Prg - Principal	-	-	-	1,435,000	-	-	-	-	1,435,000
Debt Services Prg - Interest	-	-	-	927,734	-	-	-	-	927,734
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	34,275,658	3,109,895	1,908,244	2,362,734	1,733,062	-	-	5,441,828	43,389,593
Transfers Out	437,747	56,422	-	-	-	-	-	-	494,169
TOTAL EXPENDITURES & TRANS	34,713,405	3,166,317	1,908,244	2,362,734	1,733,062	-	-	5,441,828	43,883,762
Excess (Deficiency) of Revenue Over Expenditures & Transfers	915,482	113,882	(22,096)	396,724	227,643	-	-	(36,233)	1,631,635
Fund Balance as of July 1, 2002	1,468,130	3,543,114	68,041	2,784,042	270,730	-	-	265,867	8,134,057
Fund Balance as of June 30, 2003	2,383,612	3,656,996	45,945	3,180,766	498,373	-	-	229,634	9,765,692

BOUNDARY COUNTY

BOUNDARY COUNTY SCHOOL DISTRICT # 101

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,297,875	-	-	-	935,289	-	-	-	3,233,164
Other Local	111,180	-	130,216	-	214,505	-	-	10,570	455,901
State Sources	6,346,079	94,626	-	-	59,378	-	-	-	6,500,083
Federal Sources	34,152	1,260,411	293,063	-	-	-	-	-	1,587,626
Other Sources	678	14,480	-	-	-	-	-	-	15,158
TOTAL REVENUE	8,789,964	1,369,517	423,279	-	1,209,172	-	-	10,570	11,791,932
Transfers In	68,268	-	7,796	-	83,576	-	-	-	159,640
TOTAL REVENUE & TRANSFERS	8,858,232	1,369,517	431,075	-	1,292,748	-	-	10,570	11,951,572
EXPENDITURES									
Elementary School Program	2,226,867	813,059	-	-	-	-	-	-	3,039,926
Secondary School Program	2,480,186	168,172	-	-	-	-	-	13,075	2,648,358
Alternative School Program	121,035	12,913	-	-	-	-	-	-	133,948
Exceptional Child Program	467,714	224,333	-	-	-	-	-	-	692,047
Preschool Exceptional Program	49,813	17,048	-	-	-	-	-	-	66,861
Gifted & Talented Program	38,323	-	-	-	-	-	-	-	38,323
Interscholastic Program	17,796	-	-	-	-	-	-	-	17,796
School Activity Program	144,205	-	-	-	-	-	-	-	144,205
Summer School Program	18,429	-	-	-	-	-	-	-	18,429
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,564,368	1,235,525	-	-	-	-	-	13,075	6,799,893
Attend./Guidance/Health Program	237,073	-	-	-	-	-	-	-	237,073
Special Services Program	160,855	1,084	-	-	-	-	-	-	161,939
Instruction Improvement Program	120,807	3,631	-	-	-	-	-	-	124,438
Educational Media Program	88,048	-	-	-	-	-	-	-	88,048
Board of Education Program	34,913	14,267	-	-	-	-	-	-	49,180
District Administration Program	199,923	-	-	-	-	-	-	-	199,923
School Administration Program	632,070	12,814	-	-	-	-	-	-	644,884
Business Operation Program	97,174	-	-	-	-	-	-	-	97,174
Central Service Program	28,213	-	-	-	-	-	-	-	28,213
Buildings-Care Program	740,557	-	-	-	-	-	-	-	740,557
Maintenance-Bldgs. & Equip	202,025	55,993	-	-	-	-	-	-	258,018
Maintenance-Grounds	38,340	-	-	-	-	-	-	-	38,340
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	648,719	50,058	-	-	-	-	-	-	698,777
Transportation-Activity Program	17,865	-	-	-	-	-	-	-	17,865
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,246,582	137,847	-	-	-	-	-	-	3,384,429
Food Services Program	21,109	-	431,272	-	-	-	-	-	452,381
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	21,109	-	431,272	-	-	-	-	-	452,381
Capital Assets Program	-	183,718	-	-	1,973,628	-	-	-	2,157,346
Debt Services Prg - Principal	-	-	-	-	9,000,000	-	-	-	9,000,000
Debt Services Prg - Interest	-	-	-	-	618,305	-	-	-	618,305
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,832,059	1,557,090	431,272	-	11,591,933	-	-	13,075	22,412,354
Transfers Out	83,576	76,064	-	-	-	-	-	-	159,640
TOTAL EXPENDITURES & TRANS	8,915,635	1,633,154	431,272	-	11,591,933	-	-	13,075	22,571,994
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(57,403)	(263,637)	(197)	-	(10,299,185)	-	-	(2,505)	(10,620,422)
Fund Balance as of July 1, 2002	(188,186)	437,145	595	-	10,975,863	-	-	247,012	11,225,417
Fund Balance as of June 30, 2003	(245,589)	173,508	398	-	676,678	-	-	244,507	604,995

BUTTE COUNTY

BUTTE COUNTY SCHOOL DISTRICT # 111

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	409,988	-	-	367,688	68,091	-	-	-	845,767
Other Local	196,125	16,730	44,860	-	-	-	-	-	257,715
State Sources	2,808,722	89,764	-	-	19,800	-	-	-	2,918,286
Federal Sources	26,385	312,343	136,351	-	-	-	-	-	475,079
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,441,220	418,837	181,211	367,688	87,891	-	-	-	4,496,847
Transfers In	-	28,500	-	-	540,701	-	-	-	569,201
TOTAL REVENUE & TRANSFERS	3,441,220	447,337	181,211	367,688	628,592	-	-	-	5,066,048
EXPENDITURES									
Elementary School Program	609,416	161,386	-	-	-	-	-	-	770,802
Secondary School Program	810,439	145,775	-	-	-	-	-	-	956,214
Alternative School Program	51	-	-	-	-	-	-	-	51
Exceptional Child Program	170,690	98,518	-	-	-	-	-	-	269,208
Preschool Exceptional Program	-	15,436	-	-	-	-	-	-	15,436
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	82,749	-	-	-	-	-	-	-	82,749
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,673,345	421,115	-	-	-	-	-	-	2,094,460
Attend./Guidance/Health Program	121,130	21,364	-	-	-	-	-	-	142,494
Special Services Program	28,675	27,620	-	-	-	-	-	-	56,295
Instruction Improvement Program	14,541	15,388	-	-	-	-	-	-	29,929
Educational Media Program	56,389	-	-	-	-	-	-	-	56,389
Board of Education Program	8,683	-	-	-	-	-	-	-	8,683
District Administration Program	292,043	-	-	-	-	-	-	-	292,043
School Administration Program	268,162	-	-	-	-	-	-	-	268,162
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	298,166	-	-	-	-	-	-	-	298,166
Maintenance-Bldgs. & Equip	142,318	-	-	-	-	-	-	-	142,318
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	261,272	-	-	-	-	-	-	-	261,272
Transportation-Activity Program	23,803	-	-	-	-	-	-	-	23,803
General Transportation Program	6,685	-	-	-	-	-	-	-	6,685
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,521,867	64,372	-	-	-	-	-	-	1,586,239
Food Services Program	-	-	169,858	-	-	-	-	-	169,858
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	169,858	-	-	-	-	-	169,858
Capital Assets Program	-	-	-	-	116,578	-	-	-	116,578
Debt Services Prg - Principal	-	-	-	160,000	-	-	-	-	160,000
Debt Services Prg - Interest	-	-	-	179,600	-	-	-	-	179,600
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,195,212	485,487	169,858	339,600	116,578	-	-	-	4,306,735
Transfers Out	569,201	-	-	-	-	-	-	-	569,201
TOTAL EXPENDITURES & TRANS	3,764,413	485,487	169,858	339,600	116,578	-	-	-	4,875,936
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(323,193)	(38,150)	11,353	28,088	512,014	-	-	-	190,112
Fund Balance as of July 1, 2002	1,159,861	99,957	-	244,041	271,662	-	-	-	1,775,521
Fund Balance as of June 30, 2003	836,668	61,807	11,353	272,129	783,676	-	-	-	1,965,633

BUTTE COUNTY

IDAHO VIRTUAL ACADEMY

BUTTE COUNTY SCHOOL DISTRICT # 111

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	5,189	208,000	-	-	-	-	-	-	213,189
State Sources	2,506,474	-	-	-	-	-	-	-	2,506,474
Federal Sources	-	229,386	-	-	-	-	-	-	229,386
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,511,663	437,386	-	-	-	-	-	-	2,949,049
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	2,511,663	437,386	-	-	-	-	-	-	2,949,049
EXPENDITURES									
Elementary School Program	3,682,391	295,617	-	-	-	-	-	-	3,978,008
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	36,310	-	-	-	-	-	-	-	36,310
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,718,701	295,617	-	-	-	-	-	-	4,014,318
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	21,263	-	-	-	-	-	-	-	21,263
District Administration Program	724,794	42,347	-	-	-	-	-	-	767,141
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	25,914	-	-	-	-	-	-	-	25,914
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	-	-	-	-	-	-	-	-	-
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	48,019	21,973	-	-	-	-	-	-	69,992
TOTAL SUPPORT SERVICES	819,990	64,320	-	-	-	-	-	-	884,310
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,538,691	359,937	-	-	-	-	-	-	4,898,628
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	4,538,691	359,937	-	-	-	-	-	-	4,898,628
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(2,027,028)	77,449	-	-	-	-	-	-	(1,949,579)
Fund Balance as of July 1, 2002	-	-	-	-	-	-	-	-	-
Fund Balance as of June 30, 2003	(2,027,028)	77,449	-	-	-	-	-	-	(1,949,579)

CAMAS COUNTY

CAMAS COUNTY SCHOOL DISTRICT # 121

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	341,609	-	-	41,459	24,116	-	-	-	407,184
Other Local	25,591	19,605	17,693	712	673	-	-	-	64,274
State Sources	966,831	53,176	-	-	6,102	-	-	-	1,026,109
Federal Sources	-	188,234	20,530	-	-	-	-	-	208,764
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,334,031	261,015	38,223	42,171	30,891	-	-	-	1,706,331
Transfers In	19,000	27,318	-	-	16,141	-	-	-	62,459
TOTAL REVENUE & TRANSFERS	1,353,031	288,333	38,223	42,171	47,032	-	-	-	1,768,790
EXPENDITURES									
Elementary School Program	315,418	32,753	-	-	-	-	-	-	348,171
Secondary School Program	352,470	52,424	-	-	-	-	-	-	404,894
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	69,752	52,318	-	-	-	-	-	-	122,070
Preschool Exceptional Program	-	398	-	-	-	-	-	-	398
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	31,662	-	-	-	-	-	-	-	31,662
School Activity Program	3,135	-	-	-	-	-	-	-	3,135
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	772,437	137,893	-	-	-	-	-	-	910,330
Attend./Guidance/Health Program	34,160	-	-	-	-	-	-	-	34,160
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	44,356	-	-	-	-	-	-	44,356
Educational Media Program	55,689	1,432	-	-	-	-	-	-	57,121
Board of Education Program	22,101	-	-	-	-	-	-	-	22,101
District Administration Program	60,955	-	-	-	-	-	-	-	60,955
School Administration Program	92,880	-	-	-	-	-	-	-	92,880
Business Operation Program	51,242	-	-	-	-	-	-	-	51,242
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	149,459	-	-	-	-	-	-	-	149,459
Maintenance-Bldgs. & Equip	12,378	67,561	-	-	8,737	-	-	-	88,676
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	66,032	-	-	-	46,641	-	-	-	112,673
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	544,896	113,349	-	-	55,378	-	-	-	713,623
Food Services Program	7,713	-	59,405	-	-	-	-	-	67,118
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	7,713	-	59,405	-	-	-	-	-	67,118
Capital Assets Program	-	-	-	-	6,425	-	-	-	6,425
Debt Services Prg - Principal	-	-	-	20,000	-	-	-	-	20,000
Debt Services Prg - Interest	-	-	-	19,581	-	-	-	-	19,581
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,325,046	251,242	59,405	39,581	61,803	-	-	-	1,737,077
Transfers Out	43,459	19,000	-	-	-	-	-	-	62,459
TOTAL EXPENDITURES & TRANS	1,368,505	270,242	59,405	39,581	61,803	-	-	-	1,799,536
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(15,474)	18,091	(21,182)	2,590	(14,771)	-	-	-	(30,746)
Fund Balance as of July 1, 2002	250,644	96,256	(100,269)	30,873	60,658	-	-	-	338,162
Fund Balance as of June 30, 2003	235,170	114,347	(121,451)	33,463	45,887	-	-	-	307,416

CANYON COUNTY

NAMPA SCHOOL DISTRICT # 131

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	8,345,769	-	-	7,654,861	-	-	-	-	16,000,630
Other Local	363,618	1,177,339	1,243,821	122,636	502,041	-	-	44,309	3,409,455
State Sources	45,030,157	787,186	-	-	432,267	-	-	-	46,249,610
Federal Sources	6,495	5,680,835	2,024,190	-	191,915	-	-	-	7,903,435
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	53,746,039	7,645,360	3,268,011	7,777,497	1,126,223	-	-	44,309	73,563,130
Transfers In	215,730	166,901	205,188	-	-	-	-	-	587,819
TOTAL REVENUE & TRANSFERS	53,961,769	7,812,261	3,473,199	7,777,497	1,126,223	-	-	44,309	74,150,949
EXPENDITURES									
Elementary School Program	16,755,383	2,171,725	-	-	-	-	-	-	18,927,108
Secondary School Program	13,723,682	1,176,870	-	-	-	-	-	-	14,900,552
Alternative School Program	943,805	189,856	-	-	-	-	-	-	1,133,661
Exceptional Child Program	3,176,534	1,831,627	-	-	-	-	-	-	5,008,161
Preschool Exceptional Program	232,859	80,862	-	-	-	-	-	-	313,721
Gifted & Talented Program	144,384	-	-	-	-	-	-	-	144,384
Interscholastic Program	1,127,217	36,224	-	-	-	-	-	-	1,163,441
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	136,338	139,041	-	-	-	-	-	-	275,379
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	36,240,202	5,626,205	-	-	-	-	-	-	41,866,407
Attend./Guidance/Health Program	1,169,466	608,617	-	-	-	-	-	-	1,778,083
Special Services Program	1,680,523	-	-	-	-	-	-	-	1,680,523
Instruction Improvement Program	3,060,696	1,374,217	-	-	-	-	-	-	4,434,913
Educational Media Program	180,227	256	-	-	-	-	-	-	180,483
Board of Education Program	72,837	-	-	-	-	-	-	-	72,837
District Administration Program	384,657	-	-	-	-	-	-	-	384,657
School Administration Program	3,350,106	-	-	-	-	-	-	-	3,350,106
Business Operation Program	845,403	450	-	-	-	-	-	-	845,853
Central Service Program	(27,518)	-	-	-	-	-	-	-	(27,518)
Buildings-Care Program	2,387,472	-	-	-	-	-	-	-	2,387,472
Maintenance-Bldgs. & Equip	1,356,663	-	-	-	-	-	-	-	1,356,663
Maintenance-Grounds	167,660	-	-	-	-	-	-	-	167,660
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	2,949,516	36,665	-	-	-	-	-	-	2,986,181
Transportation-Activity Program	121,649	-	-	-	-	-	-	-	121,649
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	17,699,357	2,020,205	-	-	-	-	-	-	19,719,562
Food Services Program	-	-	3,288,119	-	-	-	-	-	3,288,119
Community Services Program	-	-	-	-	-	-	-	39,500	-
TOTAL NON-INSTRUCTION	-	-	3,288,119	-	-	-	-	39,500	3,288,119
Capital Assets Program	-	-	-	-	21,417,054	-	-	-	21,417,054
Debt Services Prg - Principal	-	-	-	3,475,000	-	-	-	-	3,475,000
Debt Services Prg - Interest	-	-	-	3,415,663	-	-	-	-	3,415,663
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	53,939,559	7,646,410	3,288,119	6,890,663	21,417,054	-	-	39,500	93,181,805
Transfers Out	372,089	154,766	60,964	-	-	-	-	-	587,819
TOTAL EXPENDITURES & TRANS	54,311,648	7,801,176	3,349,083	6,890,663	21,417,054	-	-	39,500	93,769,624
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(349,879)	11,085	124,116	886,834	(20,290,831)	-	-	4,809	(19,618,675)
Fund Balance as of July 1, 2002	2,256,759	36,618	(100,095)	7,038,216	25,745,828	-	-	398,636	34,977,326
Fund Balance as of June 30, 2003	1,906,880	47,703	24,021	7,925,050	5,454,997	-	-	403,445	15,358,651

CANYON COUNTY

LIBERTY CHARTER SCHOOL

NAMPA SCHOOL DISTRICT # 131

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	14,516	85,093	32,516	-	11,009	-	-	-	143,134
State Sources	1,924,969	5,944	-	-	11,046	-	-	-	1,941,959
Federal Sources	-	38,703	17,020	-	-	-	-	-	55,723
Other Sources	446,500	-	-	-	-	-	-	-	446,500
TOTAL REVENUE	2,385,985	129,740	49,536	-	22,055	-	-	-	2,587,316
Transfers In	1,000	2,527	-	228,269	492,217	-	-	-	724,013
TOTAL REVENUE & TRANSFERS	2,386,985	132,267	49,536	228,269	514,272	-	-	-	3,311,329
EXPENDITURES									
Elementary School Program	1,022,365	18,989	-	-	1,200	-	-	-	1,042,554
Secondary School Program	309,528	3,709	-	-	-	-	-	-	313,237
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	2,015	-	-	-	-	-	-	2,015
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,331,893	24,713	-	-	1,200	-	-	-	1,357,806
Attend./Guidance/Health Program	-	4,404	-	-	-	-	-	-	4,404
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	7,487	77,179	-	-	-	-	-	-	84,666
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	34,356	-	-	-	-	-	-	-	34,356
District Administration Program	159,502	16,305	-	-	-	-	-	-	175,807
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	111,727	-	-	-	-	-	-	-	111,727
Maintenance-Bldgs. & Equip	590	-	-	-	-	-	-	-	590
Maintenance-Grounds	2,358	-	-	-	-	-	-	-	2,358
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	154,825	-	-	-	-	-	-	-	154,825
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	470,845	97,888	-	-	-	-	-	-	568,733
Food Services Program	-	-	81,841	-	-	-	-	-	81,841
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	81,841	-	-	-	-	-	81,841
Capital Assets Program	-	-	-	-	2,526,728	-	-	-	2,526,728
Debt Services Prg - Principal	-	-	-	85,000	-	-	-	-	85,000
Debt Services Prg - Interest	10,137	-	-	143,269	-	-	-	-	153,406
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,812,875	122,601	81,841	228,269	2,527,928	-	-	-	4,773,514
Transfers Out	724,013	-	-	-	-	-	-	-	724,013
TOTAL EXPENDITURES & TRANS	2,536,888	122,601	81,841	228,269	2,527,928	-	-	-	5,497,527
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(149,903)	9,666	(32,305)	-	(2,013,656)	-	-	-	(2,186,198)
Fund Balance as of July 1, 2002	40,470	3,834	-	-	1,932,754	-	-	-	1,977,058
Fund Balance as of June 30, 2003	(109,433)	13,500	(32,305)	-	(80,902)	-	-	-	(209,140)

CANYON COUNTY

CALDWELL SCHOOL DISTRICT # 132

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	4,109,617	-	-	2,344,374	255,681	-	-	-	6,709,672
Other Local	276,443	193,388	377,165	57,921	174,680	-	-	10,222	1,079,597
State Sources	23,713,303	402,466	-	-	219,918	-	-	-	24,335,687
Federal Sources	-	2,408,824	1,489,195	-	-	-	-	-	3,898,019
Other Sources	-	-	-	-	11,056,097	-	-	-	11,056,097
TOTAL REVENUE	28,099,363	3,004,678	1,866,360	2,402,295	11,706,376	-	-	10,222	47,079,072
Transfers In	222,754	64,172	134,910	-	564,552	-	-	-	986,388
TOTAL REVENUE & TRANSFERS	28,322,117	3,068,850	2,001,270	2,402,295	12,270,928	-	-	10,222	48,065,460
EXPENDITURES									
Elementary School Program	7,936,550	1,003,187	-	-	5,361	-	-	-	8,945,098
Secondary School Program	6,044,206	155,674	-	-	400	-	-	-	6,200,280
Alternative School Program	465,318	109,055	-	-	-	-	-	-	574,373
Exceptional Child Program	1,744,524	689,880	-	-	-	-	-	-	2,434,404
Preschool Exceptional Program	278,525	69,831	-	-	-	-	-	-	348,356
Gifted & Talented Program	163,482	1,227	-	-	-	-	-	-	164,709
Interscholastic Program	337,109	-	-	-	-	-	-	-	337,109
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	38,223	7,629	-	-	-	-	-	-	45,852
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	196,091	48,112	-	-	-	-	-	-	244,203
TOTAL INSTRUCTION	17,204,028	2,084,595	-	-	5,761	-	-	-	19,294,384
Attend./Guidance/Health Program	884,895	175,275	-	-	-	-	-	-	1,060,170
Special Services Program	623,116	62,363	-	-	-	-	-	-	685,479
Instruction Improvement Program	307,359	338,480	-	-	-	-	-	-	645,839
Educational Media Program	429,325	-	-	-	-	-	-	-	429,325
Board of Education Program	18,242	-	-	-	-	-	-	-	18,242
District Administration Program	719,367	91,556	-	-	-	-	-	-	810,923
School Administration Program	1,795,332	-	-	-	-	-	-	-	1,795,332
Business Operation Program	285,765	-	-	1,650	44,674	-	-	-	332,089
Central Service Program	406,547	112,187	-	-	-	-	-	-	518,734
Buildings-Care Program	2,041,013	1,172	-	-	-	-	-	-	2,042,185
Maintenance-Bldgs. & Equip	404,163	-	-	-	-	-	-	-	404,163
Maintenance-Grounds	35,732	-	-	-	-	-	-	-	35,732
Security Program	121,112	-	-	-	-	-	-	-	121,112
Transport-School Program	1,808,831	-	-	-	-	-	-	-	1,808,831
Transportation-Activity Program	78,338	-	-	-	-	-	-	-	78,338
General Transportation Program	-	1,439	-	-	-	-	-	-	1,439
Other Support Services Program	-	-	-	-	-	-	-	13,000	-
TOTAL SUPPORT SERVICES	9,959,137	782,472	-	1,650	44,674	-	-	13,000	10,787,933
Food Services Program	-	-	1,958,617	-	-	-	-	-	1,958,617
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	1,958,617	-	-	-	-	-	1,958,617
Capital Assets Program	236,385	45,449	-	-	1,606,141	-	-	-	1,887,975
Debt Services Prg - Principal	31,921	-	-	1,610,000	-	-	-	-	1,641,921
Debt Services Prg - Interest	19,680	-	-	755,388	-	-	-	-	775,068
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	27,451,151	2,912,516	1,958,617	2,367,038	1,656,576	-	-	13,000	36,345,898
Transfers Out	764,657	179,231	42,500	-	-	-	-	-	986,388
TOTAL EXPENDITURES & TRANS	28,215,808	3,091,747	2,001,117	2,367,038	1,656,576	-	-	13,000	37,332,286
Excess (Deficiency) of Revenue Over Expenditures & Transfers	106,309	(22,897)	153	35,257	10,614,352	-	-	(2,778)	10,733,174
Fund Balance as of July 1, 2002	1,849,114	200,730	96,115	2,149,082	118,134	-	-	126,195	4,413,175
Fund Balance as of June 30, 2003	1,955,423	177,833	96,268	2,184,339	10,732,486	-	-	123,417	15,146,349

CANYON COUNTY

WILDER SCHOOL DISTRICT # 133

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	529,092	-	-	295,916	-	-	-	-	825,008
Other Local	42,886	27,000	13,949	5,511	22,021	-	-	-	111,367
State Sources	2,705,488	113,696	-	-	19,623	-	-	-	2,838,807
Federal Sources	28,242	604,699	171,613	-	-	-	-	-	804,554
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,305,708	745,395	185,562	301,427	41,644	-	-	-	4,579,736
Transfers In	15,825	28,695	-	-	-	-	-	-	44,520
TOTAL REVENUE & TRANSFERS	3,321,533	774,090	185,562	301,427	41,644	-	-	-	4,624,256
EXPENDITURES									
Elementary School Program	725,851	344,909	-	-	-	-	-	-	1,070,760
Secondary School Program	1,048,404	104,643	-	-	59,114	-	-	-	1,212,161
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	264,000	-	-	-	-	-	-	-	264,000
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	53,200	-	-	-	-	-	-	-	53,200
School Activity Program	4,459	-	-	-	-	-	-	-	4,459
Summer School Program	-	13,698	-	-	-	-	-	-	13,698
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,095,914	463,250	-	-	59,114	-	-	-	2,618,278
Attend./Guidance/Health Program	40,464	9,778	-	-	-	-	-	-	50,242
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	49,703	273,974	-	-	-	-	-	-	323,677
Educational Media Program	69,387	-	-	-	-	-	-	-	69,387
Board of Education Program	15,121	-	-	-	-	-	-	-	15,121
District Administration Program	102,213	-	-	-	-	-	-	-	102,213
School Administration Program	209,783	3,340	-	-	-	-	-	-	213,123
Business Operation Program	84,346	-	-	-	-	-	-	-	84,346
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	377,218	-	-	-	-	-	-	-	377,218
Maintenance-Bldgs. & Equip	39,924	-	-	-	-	-	-	-	39,924
Maintenance-Grounds	10,616	-	-	-	-	-	-	-	10,616
Security Program	1,047	-	-	-	-	-	-	-	1,047
Transport-School Program	94,026	1,498	-	-	-	-	-	-	95,524
Transportation-Activity Program	12,403	-	-	-	-	-	-	-	12,403
General Transportation Program	3,083	-	-	-	-	-	-	-	3,083
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,109,334	288,590	-	-	-	-	-	-	1,397,924
Food Services Program	10,465	-	180,893	-	-	-	-	-	191,358
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	10,465	-	180,893	-	-	-	-	-	191,358
Capital Assets Program	-	-	-	-	80,584	-	-	-	80,584
Debt Services Prg - Principal	-	-	-	150,000	-	-	-	-	150,000
Debt Services Prg - Interest	-	-	-	182,140	-	-	-	-	182,140
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,215,713	751,840	180,893	332,140	139,698	-	-	-	4,620,284
Transfers Out	312	35,635	8,573	-	-	-	-	-	44,520
TOTAL EXPENDITURES & TRANS	3,216,025	787,475	189,466	332,140	139,698	-	-	-	4,664,804
Excess (Deficiency) of Revenue Over Expenditures & Transfers	105,508	(13,385)	(3,904)	(30,713)	(98,054)	-	-	-	(40,548)
Fund Balance as of July 1, 2002	172,108	32,844	33,672	162,435	119,112	-	-	-	520,171
Fund Balance as of June 30, 2003	277,616	19,459	29,768	131,722	21,058	-	-	-	479,623

CANYON COUNTY

MIDDLETON SCHOOL DISTRICT # 134

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,600,222	-	-	1,180,019	-	-	-	-	2,780,241
Other Local	116,752	609,177	229,714	19,174	151,996	-	-	-	1,126,813
State Sources	9,319,919	178,063	-	-	85,108	-	-	-	9,583,090
Federal Sources	-	964,462	392,730	-	-	-	-	-	1,357,192
Other Sources	-	-	-	-	386,228	-	-	-	386,228
TOTAL REVENUE	11,036,893	1,751,702	622,444	1,199,193	623,332	-	-	-	15,233,564
Transfers In	-	11,644	-	-	-	-	-	-	11,644
TOTAL REVENUE & TRANSFERS	11,036,893	1,763,346	622,444	1,199,193	623,332	-	-	-	15,245,208
EXPENDITURES									
Elementary School Program	2,864,529	657,233	-	-	-	-	-	-	3,521,762
Secondary School Program	2,798,198	242,891	-	-	-	-	-	-	3,041,089
Alternative School Program	111,401	-	-	-	-	-	-	-	111,401
Exceptional Child Program	527,231	270,400	-	-	-	-	-	-	797,631
Preschool Exceptional Program	41,779	36,364	-	-	-	-	-	-	78,143
Gifted & Talented Program	41,976	-	-	-	-	-	-	-	41,976
Interscholastic Program	218,646	-	-	-	-	-	-	-	218,646
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	18,563	-	-	-	-	-	-	-	18,563
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,622,323	1,206,888	-	-	-	-	-	-	7,829,211
Attend./Guidance/Health Program	337,445	-	-	-	-	-	-	-	337,445
Special Services Program	98,963	529,385	-	-	-	-	-	-	628,348
Instruction Improvement Program	242,094	102,848	-	-	-	-	-	-	344,942
Educational Media Program	286,805	25,468	-	-	-	-	-	-	312,273
Board of Education Program	72,752	-	-	-	-	-	-	-	72,752
District Administration Program	203,057	-	-	-	-	-	-	-	203,057
School Administration Program	891,858	-	-	-	-	-	-	-	891,858
Business Operation Program	187,641	-	-	-	-	-	-	-	187,641
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	730,378	-	-	-	-	-	-	-	730,378
Maintenance-Bldgs. & Equip	190,113	-	-	-	-	-	-	-	190,113
Maintenance-Grounds	5,798	-	-	-	-	-	-	-	5,798
Security Program	13,840	-	-	-	-	-	-	-	13,840
Transport-School Program	680,479	-	-	-	-	-	-	-	680,479
Transportation-Activity Program	3,784	-	-	-	-	-	-	-	3,784
General Transportation Program	5,207	-	-	-	-	-	-	-	5,207
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,950,214	657,701	-	-	-	-	-	-	4,607,915
Food Services Program	30,985	-	590,062	-	-	-	-	-	621,047
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	30,985	-	590,062	-	-	-	-	-	621,047
Capital Assets Program	-	-	-	-	8,235,575	-	-	-	8,235,575
Debt Services Prg - Principal	-	-	-	395,000	-	-	-	-	395,000
Debt Services Prg - Interest	-	-	-	722,904	-	-	-	-	722,904
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10,603,522	1,864,589	590,062	1,117,904	8,235,575	-	-	-	22,411,652
Transfers Out	-	11,644	-	-	-	-	-	-	11,644
TOTAL EXPENDITURES & TRANS	10,603,522	1,876,233	590,062	1,117,904	8,235,575	-	-	-	22,423,296
Excess (Deficiency) of Revenue Over Expenditures & Transfers	433,371	(112,887)	32,382	81,289	(7,612,243)	-	-	-	(7,178,088)
Fund Balance as of July 1, 2002	565,922	429,449	26,693	1,053,206	9,239,592	-	-	-	11,314,862
Fund Balance as of June 30, 2003	999,293	316,562	59,075	1,134,495	1,627,349	-	-	-	4,136,774

CANYON COUNTY

NOTUS SCHOOL DISTRICT # 135

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	221,811	-	-	204,662	29,864	-	-	-	456,337
Other Local	30,189	111,673	24,037	2,805	31,821	-	-	-	200,525
State Sources	1,938,394	85,113	-	-	-	-	-	-	2,023,507
Federal Sources	-	133,479	105,340	-	-	-	-	-	238,819
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,190,394	330,265	129,377	207,467	61,685	-	-	-	2,919,188
Transfers In	-	40,259	-	-	15,118	-	-	-	55,377
TOTAL REVENUE & TRANSFERS	2,190,394	370,524	129,377	207,467	76,803	-	-	-	2,974,565
EXPENDITURES									
Elementary School Program	511,634	140,099	-	-	-	-	-	-	651,733
Secondary School Program	663,928	54,544	-	-	-	-	-	-	718,472
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	160,866	-	-	-	-	-	-	-	160,866
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	20,671	-	-	-	-	-	-	20,671
School Activity Program	47,080	-	-	-	-	-	-	-	47,080
Summer School Program	5,780	-	-	-	-	-	-	-	5,780
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,389,288	215,314	-	-	-	-	-	-	1,604,602
Attend./Guidance/Health Program	25,353	-	-	-	-	-	-	-	25,353
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	10,672	25,837	-	-	-	-	-	-	36,509
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	5,809	-	-	-	-	-	-	-	5,809
District Administration Program	167,896	-	-	-	-	-	-	-	167,896
School Administration Program	121,768	-	-	-	-	-	-	-	121,768
Business Operation Program	48,114	-	-	-	-	-	-	-	48,114
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	300,131	-	-	-	-	-	-	-	300,131
Maintenance-Bldgs. & Equip	3,456	-	-	-	7,205	-	-	-	10,661
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	97,089	-	-	-	-	-	-	-	97,089
Transportation-Activity Program	8,392	-	-	-	-	-	-	-	8,392
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	788,680	25,837	-	-	7,205	-	-	-	821,722
Food Services Program	7,087	-	132,866	-	-	-	-	-	139,953
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	7,087	-	132,866	-	-	-	-	-	139,953
Capital Assets Program	-	107,973	-	-	107,341	-	-	-	215,314
Debt Services Prg - Principal	-	-	-	60,000	-	-	-	-	60,000
Debt Services Prg - Interest	-	-	-	90,727	-	-	-	-	90,727
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,185,055	349,124	132,866	150,727	114,546	-	-	-	2,932,318
Transfers Out	53,693	-	-	-	1,684	-	-	-	55,377
TOTAL EXPENDITURES & TRANS	2,238,748	349,124	132,866	150,727	116,230	-	-	-	2,987,695
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(48,354)	21,400	(3,489)	56,740	(39,427)	-	-	-	(13,130)
Fund Balance as of July 1, 2002	110,765	(5,878)	23,080	223,715	124,672	-	-	-	476,354
Fund Balance as of June 30, 2003	62,411	15,522	19,591	280,455	85,245	-	-	-	463,224

CANYON COUNTY

MELBA JOINT SCHOOL DISTRICT # 136

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	362,155	-	-	331,824	208,856	-	-	-	902,835
Other Local	28,814	4,223	67,071	16,078	124,976	-	-	1,177	241,162
State Sources	3,221,390	81,613	-	-	26,170	-	-	-	3,329,173
Federal Sources	-	281,740	91,394	-	-	-	-	-	373,134
Other Sources	-	-	-	-	2,500	-	-	-	2,500
TOTAL REVENUE	3,612,359	367,576	158,465	347,902	362,502	-	-	1,177	4,848,804
Transfers In	-	9,512	-	-	50,541	-	-	-	60,053
TOTAL REVENUE & TRANSFERS	3,612,359	377,088	158,465	347,902	413,043	-	-	1,177	4,908,857
EXPENDITURES									
Elementary School Program	695,317	130,946	-	-	-	-	-	-	826,263
Secondary School Program	1,187,150	141,943	-	-	-	-	-	-	1,329,093
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	155,420	97,583	-	-	-	-	-	-	253,003
Preschool Exceptional Program	4,609	6,298	-	-	-	-	-	-	10,907
Gifted & Talented Program	15,531	-	-	-	-	-	-	-	15,531
Interscholastic Program	133,251	-	-	-	-	-	-	-	133,251
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,191,278	376,770	-	-	-	-	-	-	2,568,048
Attend./Guidance/Health Program	77,465	-	-	-	-	-	-	-	77,465
Special Services Program	80,949	6,346	-	-	-	-	-	-	87,295
Instruction Improvement Program	38,243	4,146	-	-	-	-	-	-	42,389
Educational Media Program	27,876	-	-	-	-	-	-	-	27,876
Board of Education Program	20,698	2,839	-	-	-	-	-	-	23,537
District Administration Program	171,283	-	-	-	-	-	-	-	171,283
School Administration Program	283,568	-	-	-	-	-	-	-	283,568
Business Operation Program	72,620	-	-	-	-	-	-	-	72,620
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	243,739	-	-	-	-	-	-	-	243,739
Maintenance-Bldgs. & Equip	69,264	-	-	-	6,513	-	-	-	75,777
Maintenance-Grounds	10,968	-	-	-	39,291	-	-	-	50,259
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	213,372	-	-	-	-	-	-	-	213,372
Transportation-Activity Program	12,018	-	-	-	-	-	-	-	12,018
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	81,262	-	-	-	-	-	-	-	81,262
TOTAL SUPPORT SERVICES	1,403,325	13,331	-	-	45,804	-	-	-	1,462,460
Food Services Program	9,822	-	162,159	-	-	-	-	-	171,981
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	9,822	-	162,159	-	-	-	-	-	171,981
Capital Assets Program	-	-	-	-	4,618,368	-	-	-	4,618,368
Debt Services Prg - Principal	-	-	-	31,141	-	-	-	-	31,141
Debt Services Prg - Interest	-	-	-	239,996	-	-	-	-	239,996
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,604,425	390,101	162,159	271,137	4,664,172	-	-	-	9,091,994
Transfers Out	57,327	2,726	-	-	-	-	-	-	60,053
TOTAL EXPENDITURES & TRANS	3,661,752	392,827	162,159	271,137	4,664,172	-	-	-	9,152,047
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(49,393)	(15,739)	(3,694)	76,765	(4,251,129)	-	-	1,177	(4,243,190)
Fund Balance as of July 1, 2002	607,658	60,814	25,119	306,829	5,785,143	-	-	21,667	6,785,563
Fund Balance as of June 30, 2003	558,265	45,075	21,425	383,594	1,534,014	-	-	22,844	2,542,373

CANYON COUNTY

PARMA SCHOOL DISTRICT # 137

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	749,635	-	-	303,306	198,985	-	-	-	1,251,926
Other Local	42,990	8,850	78,171	-	16,984	-	-	-	146,995
State Sources	4,824,283	97,612	-	-	38,688	-	-	-	4,960,583
Federal Sources	-	448,671	233,800	-	-	-	-	-	682,471
Other Sources	749	-	-	-	-	-	-	-	749
TOTAL REVENUE	5,617,657	555,133	311,971	303,306	254,657	-	-	-	7,042,724
Transfers In	7,007	3,000	14,823	-	43,747	-	-	-	68,577
TOTAL REVENUE & TRANSFERS	5,624,664	558,133	326,794	303,306	298,404	-	-	-	7,111,301
EXPENDITURES									
Elementary School Program	1,152,509	231,040	-	-	-	-	-	-	1,383,549
Secondary School Program	1,689,033	77,286	-	-	25,309	-	-	-	1,791,628
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	510,343	-	-	-	-	-	-	-	510,343
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	146,718	-	-	-	-	-	-	-	146,718
School Activity Program	-	420	-	-	-	-	-	-	420
Summer School Program	-	7,175	-	-	-	-	-	-	7,175
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,498,603	315,921	-	-	25,309	-	-	-	3,839,833
Attend./Guidance/Health Program	30,935	30,434	-	-	-	-	-	-	61,369
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	170,751	218,194	-	-	-	-	-	-	388,945
Educational Media Program	129,869	-	-	-	-	-	-	-	129,869
Board of Education Program	20,018	-	-	-	-	-	-	-	20,018
District Administration Program	362,006	-	-	-	-	-	-	-	362,006
School Administration Program	314,827	-	-	-	-	-	-	-	314,827
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	453,327	-	-	-	-	-	-	-	453,327
Maintenance-Bldgs. & Equip	50,987	-	-	-	-	-	-	-	50,987
Maintenance-Grounds	26,588	-	-	-	20,778	-	-	-	47,366
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	353,848	-	-	-	112,042	-	-	-	465,890
Transportation-Activity Program	13,645	-	-	-	-	-	-	-	13,645
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,926,801	248,628	-	-	132,820	-	-	-	2,308,249
Food Services Program	16,764	-	284,239	-	-	-	-	-	301,003
Community Services Program	-	1,540	-	-	-	-	-	-	1,540
TOTAL NON-INSTRUCTION	16,764	1,540	284,239	-	-	-	-	-	302,543
Capital Assets Program	-	-	-	-	79,404	-	-	-	79,404
Debt Services Prg - Principal	-	-	-	245,000	-	-	-	-	245,000
Debt Services Prg - Interest	-	-	-	131,529	-	-	-	-	131,529
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	5,442,168	566,089	284,239	376,529	237,533	-	-	-	6,906,558
Transfers Out	61,570	7,007	-	-	-	-	-	-	68,577
TOTAL EXPENDITURES & TRANS	5,503,738	573,096	284,239	376,529	237,533	-	-	-	6,975,135
Excess (Deficiency) of Revenue Over Expenditures & Transfers	120,926	(14,963)	42,555	(73,223)	60,871	-	-	-	136,166
Fund Balance as of July 1, 2002	535,745	12,368	(7,496)	426,998	86,505	-	-	-	1,054,120
Fund Balance as of June 30, 2003	656,671	(2,595)	35,059	353,775	147,376	-	-	-	1,190,286

CANYON COUNTY

VALLIVUE SCHOOL DISTRICT # 139

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	4,131,947	-	-	2,936,414	460,902	-	-	-	7,529,263
Other Local	239,029	580,884	496,071	72,580	28,123	-	-	-	1,416,687
State Sources	15,275,435	173,055	-	-	142,433	-	-	-	15,590,923
Federal Sources	-	1,543,802	726,497	-	-	-	-	-	2,270,299
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	19,646,411	2,297,741	1,222,568	3,008,994	631,458	-	-	-	26,807,172
Transfers In	-	-	-	-	96,091	-	-	-	96,091
TOTAL REVENUE & TRANSFERS	19,646,411	2,297,741	1,222,568	3,008,994	727,549	-	-	-	26,903,263
EXPENDITURES									
Elementary School Program	5,301,794	785,824	-	-	165,301	-	-	-	6,252,919
Secondary School Program	4,944,270	627,661	-	-	144,402	-	-	-	5,716,333
Alternative School Program	128,502	-	-	-	-	-	-	-	128,502
Exceptional Child Program	1,593,189	498,740	-	-	-	-	-	-	2,091,929
Preschool Exceptional Program	5,735	65,584	-	-	-	-	-	-	71,319
Gifted & Talented Program	91,175	-	-	-	-	-	-	-	91,175
Interscholastic Program	351,798	-	-	-	-	-	-	-	351,798
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	12,416,463	1,977,809	-	-	309,703	-	-	-	14,703,975
Attend./Guidance/Health Program	821,373	107,881	-	-	-	-	-	-	929,254
Special Services Program	724,411	594	-	-	-	-	-	-	725,005
Instruction Improvement Program	294,585	348,867	-	-	-	-	-	-	643,452
Educational Media Program	285,438	47,233	-	-	-	-	-	-	332,671
Board of Education Program	14,413	-	-	-	-	-	-	-	14,413
District Administration Program	309,203	-	-	-	-	-	-	-	309,203
School Administration Program	1,165,512	-	-	-	-	-	-	-	1,165,512
Business Operation Program	377,053	286,283	-	-	45,978	-	-	-	709,314
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,494,032	-	-	-	-	-	-	-	1,494,032
Maintenance-Bldgs. & Equip	459,654	-	-	-	-	-	-	-	459,654
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	38,715	-	-	-	-	-	-	-	38,715
Transport-School Program	1,560,947	-	-	-	-	-	-	-	1,560,947
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	7,886	-	-	-	-	-	-	-	7,886
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	7,553,222	790,858	-	-	45,978	-	-	-	8,390,058
Food Services Program	82,356	-	1,200,192	-	-	-	-	-	1,282,548
Community Services Program	80,244	419	-	-	-	-	-	-	80,663
TOTAL NON-INSTRUCTION	162,600	419	1,200,192	-	-	-	-	-	1,363,211
Capital Assets Program	-	-	-	-	1,456,343	-	-	-	1,456,343
Debt Services Prg - Principal	-	-	-	1,065,000	229,791	-	-	-	1,294,791
Debt Services Prg - Interest	-	-	-	1,199,569	-	-	-	-	1,199,569
Debt Services Prg - Refunded Debt	-	-	-	9,730	-	-	-	-	9,730
TOTAL EXPENDITURES	20,132,285	2,769,086	1,200,192	2,274,299	2,041,815	-	-	-	28,417,677
Transfers Out	-	25,059	-	-	71,032	-	-	-	96,091
TOTAL EXPENDITURES & TRANS	20,132,285	2,794,145	1,200,192	2,274,299	2,112,847	-	-	-	28,513,768
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(485,874)	(496,404)	22,376	734,695	(1,385,298)	-	-	-	(1,610,505)
Fund Balance as of July 1, 2002	1,503,212	559,404	198,705	2,819,189	1,734,255	-	-	-	6,814,765
Fund Balance as of June 30, 2003	1,017,338	63,000	221,081	3,553,884	348,957	-	-	-	5,204,260

CARIBOU COUNTY

GRACE JOINT SCHOOL DISTRICT # 148

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	348,950	-	-	-	153,372	-	-	-	502,322
Other Local	23,887	210	67,198	-	-	-	-	1,061	91,295
State Sources	3,009,486	62,757	-	-	19,721	-	-	-	3,091,964
Federal Sources	-	396,381	108,582	-	-	-	-	-	504,963
Other Sources	-	-	-	-	70,000	-	-	-	70,000
TOTAL REVENUE	3,382,323	459,348	175,780	-	243,093	-	-	1,061	4,260,544
Transfers In	-	-	-	74,569	42,028	-	-	-	116,597
TOTAL REVENUE & TRANSFERS	3,382,323	459,348	175,780	74,569	285,121	-	-	1,061	4,377,141
EXPENDITURES									
Elementary School Program	752,396	110,060	-	-	-	-	-	-	862,456
Secondary School Program	884,247	60,338	-	-	-	-	-	-	944,585
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	216,762	83,042	-	-	-	-	-	-	299,804
Preschool Exceptional Program	29,718	87,143	-	-	-	-	-	-	116,861
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	96,779	-	-	-	-	-	-	-	96,779
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,979,902	340,583	-	-	-	-	-	-	2,320,485
Attend./Guidance/Health Program	64,495	40,476	-	-	-	-	-	-	104,971
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	15,243	67,614	-	-	-	-	-	332	82,857
Educational Media Program	65,999	-	-	-	-	-	-	-	65,999
Board of Education Program	11,127	-	-	-	-	-	-	-	11,127
District Administration Program	138,241	-	-	-	-	-	-	-	138,241
School Administration Program	224,824	500	-	-	-	-	-	-	225,324
Business Operation Program	26,855	-	-	-	-	-	-	-	26,855
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	328,384	-	-	-	-	-	-	-	328,384
Maintenance-Bldgs. & Equip	68,375	-	-	-	15,712	-	-	-	84,087
Maintenance-Grounds	3,993	-	-	-	-	-	-	-	3,993
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	233,369	-	-	-	73,590	-	-	-	306,959
Transportation-Activity Program	14,259	-	-	-	-	-	-	-	14,259
General Transportation Program	35	-	-	-	-	-	-	-	35
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,195,199	108,590	-	-	89,302	-	-	332	1,393,091
Food Services Program	14,109	-	185,597	-	-	-	-	-	199,706
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	14,109	-	185,597	-	-	-	-	-	199,706
Capital Assets Program	-	-	-	-	3,028	-	-	-	3,028
Debt Services Prg - Principal	-	-	-	75,000	-	-	-	-	75,000
Debt Services Prg - Interest	297	-	-	898	54,245	-	-	-	55,440
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,189,507	449,173	185,597	75,898	146,575	-	-	332	4,046,750
Transfers Out	39,000	-	-	-	77,597	-	-	-	116,597
TOTAL EXPENDITURES & TRANS	3,228,507	449,173	185,597	75,898	224,172	-	-	332	4,163,347
Excess (Deficiency) of Revenue Over Expenditures & Transfers	153,816	10,175	(9,817)	(1,329)	60,949	-	-	729	213,794
Fund Balance as of July 1, 2002	1,510	26,392	74,553	1,329	384,018	-	-	53,367	487,802
Fund Balance as of June 30, 2003	155,326	36,567	64,736	-	444,967	-	-	54,096	701,596

CARIBOU COUNTY

NORTH GEM SCHOOL DISTRICT # 149

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	278,748	-	-	-	74,156	-	-	-	352,904
Other Local	15,627	2,630	26,141	-	-	-	-	-	44,398
State Sources	1,201,259	51,193	-	-	7,292	-	-	-	1,259,744
Federal Sources	-	82,269	47,587	-	-	-	-	-	129,856
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,495,634	136,092	73,728	-	81,448	-	-	-	1,786,902
Transfers In	-	-	6,000	-	30,000	-	-	-	36,000
TOTAL REVENUE & TRANSFERS	1,495,634	136,092	79,728	-	111,448	-	-	-	1,822,902
EXPENDITURES									
Elementary School Program	415,213	25,887	-	-	-	-	-	-	441,100
Secondary School Program	405,829	44,831	-	-	-	-	-	-	450,660
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	89,555	23,375	-	-	-	-	-	-	112,930
Preschool Exceptional Program	-	3,630	-	-	-	-	-	-	3,630
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	55,106	-	-	-	-	-	-	-	55,106
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	965,703	97,723	-	-	-	-	-	-	1,063,426
Attend./Guidance/Health Program	29,500	1,410	-	-	-	-	-	-	30,910
Special Services Program	-	11,979	-	-	-	-	-	-	11,979
Instruction Improvement Program	13,488	10,621	-	-	-	-	-	-	24,109
Educational Media Program	40,609	5,067	-	-	-	-	-	-	45,676
Board of Education Program	27,023	-	-	-	-	-	-	-	27,023
District Administration Program	89,116	-	-	-	-	-	-	-	89,116
School Administration Program	43,397	-	-	-	-	-	-	-	43,397
Business Operation Program	58,484	-	-	-	-	-	-	-	58,484
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	125,720	-	-	-	-	-	-	-	125,720
Maintenance-Bldgs. & Equip	-	-	-	-	36,211	-	-	-	36,211
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	94,502	-	-	-	22,970	-	-	-	117,472
Transportation-Activity Program	6,627	-	-	-	-	-	-	-	6,627
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	528,466	29,077	-	-	59,181	-	-	-	616,724
Food Services Program	5,718	-	79,088	-	-	-	-	-	84,806
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	5,718	-	79,088	-	-	-	-	-	84,806
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,499,887	126,800	79,088	-	59,181	-	-	-	1,764,956
Transfers Out	36,000	-	-	-	-	-	-	-	36,000
TOTAL EXPENDITURES & TRANS	1,535,887	126,800	79,088	-	59,181	-	-	-	1,800,956
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(40,253)	9,292	640	-	52,267	-	-	-	21,946
Fund Balance as of July 1, 2002	266,799	12,076	1,838	-	97,283	-	-	-	377,996
Fund Balance as of June 30, 2003	226,546	21,368	2,478	-	149,550	-	-	-	399,942

CARIBOU COUNTY

SODA SPRINGS JOINT SCHOOL DISTRICT # 150

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,759,563	-	-	508,137	500,752	-	-	-	2,768,452
Other Local	85,474	-	92,153	1,102	4,875	-	-	-	183,604
State Sources	4,054,623	53,827	-	-	39,341	-	-	-	4,147,791
Federal Sources	-	255,727	77,230	-	-	-	-	-	332,957
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	5,899,660	309,554	169,383	509,239	544,968	-	-	-	7,432,804
Transfers In	-	-	-	-	49,765	-	-	-	49,765
TOTAL REVENUE & TRANSFERS	5,899,660	309,554	169,383	509,239	594,733	-	-	-	7,482,569
EXPENDITURES									
Elementary School Program	1,537,391	-	-	-	19,572	-	-	-	1,556,963
Secondary School Program	1,911,834	2,481	-	-	38,855	-	-	-	1,953,170
Alternative School Program	70,121	-	-	-	-	-	-	-	70,121
Exceptional Child Program	349,707	-	-	-	1,551	-	-	-	351,258
Preschool Exceptional Program	18,282	9,672	-	-	-	-	-	-	27,954
Gifted & Talented Program	12,377	-	-	-	-	-	-	-	12,377
Interscholastic Program	125,986	-	-	-	-	-	-	-	125,986
School Activity Program	-	177,807	-	-	-	-	-	-	177,807
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,025,698	189,960	-	-	59,978	-	-	-	4,275,636
Attend./Guidance/Health Program	162,257	21,682	-	-	-	-	-	-	183,939
Special Services Program	74,959	-	-	-	-	-	-	-	74,959
Instruction Improvement Program	16,211	88,267	-	-	26,964	-	-	-	131,442
Educational Media Program	147,565	-	-	-	-	-	-	-	147,565
Board of Education Program	21,314	-	-	-	-	-	-	-	21,314
District Administration Program	144,752	-	-	-	750	-	-	-	145,502
School Administration Program	459,557	-	-	-	-	-	-	-	459,557
Business Operation Program	61,854	-	-	-	365	-	-	-	62,219
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	613,616	-	-	-	-	-	-	-	613,616
Maintenance-Bldgs. & Equip	-	-	-	-	327,679	-	-	-	327,679
Maintenance-Grounds	11,918	-	-	-	-	-	-	-	11,918
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	287,057	-	-	-	14,960	-	-	-	302,017
Transportation-Activity Program	29,035	-	-	-	-	-	-	-	29,035
General Transportation Program	6,003	-	-	-	-	-	-	-	6,003
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,036,098	109,949	-	-	370,718	-	-	-	2,516,765
Food Services Program	47,977	-	169,286	-	-	-	-	-	217,263
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	47,977	-	169,286	-	-	-	-	-	217,263
Capital Assets Program	-	-	-	478,093	109,280	-	-	-	587,373
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,109,773	299,909	169,286	478,093	539,976	-	-	-	7,597,037
Transfers Out	49,765	-	-	-	-	-	-	-	49,765
TOTAL EXPENDITURES & TRANS	6,159,538	299,909	169,286	478,093	539,976	-	-	-	7,646,802
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(259,878)	9,645	97	31,146	54,757	-	-	-	(164,233)
Fund Balance as of July 1, 2002	591,666	85,018	40,813	1,084,913	365,727	-	-	-	2,168,137
Fund Balance as of June 30, 2003	331,788	94,663	40,910	1,116,059	420,484	-	-	-	2,003,904

CASSIA COUNTY

CASSIA COUNTY JOINT SCHOOL DISTRICT # 151

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	3,111,647	-	-	1,805,220	429,277	-	-	-	5,346,144
Other Local	536,747	24,856	314,654	-	21,138	-	-	13,379	897,395
State Sources	21,215,309	286,613	-	-	189,708	-	-	-	21,691,630
Federal Sources	174,929	2,524,122	904,291	-	-	-	-	-	3,603,342
Other Sources	38	-	-	-	9,941	-	-	-	9,979
TOTAL REVENUE	25,038,670	2,835,591	1,218,945	1,805,220	650,064	-	-	13,379	31,548,490
Transfers In	49,449	8,563	82,264	-	165,000	-	-	-	305,276
TOTAL REVENUE & TRANSFERS	25,088,119	2,844,154	1,301,209	1,805,220	815,064	-	-	13,379	31,853,766
EXPENDITURES									
Elementary School Program	5,777,276	1,045,735	-	-	-	-	-	-	6,823,011
Secondary School Program	6,915,700	231,283	-	-	140,222	-	-	-	7,287,205
Alternative School Program	286,997	33,619	-	-	-	-	-	-	320,616
Exceptional Child Program	1,561,577	553,224	-	-	-	-	-	-	2,114,801
Preschool Exceptional Program	93,058	52,918	-	-	-	-	-	-	145,976
Gifted & Talented Program	41,784	-	-	-	-	-	-	2,700	41,784
Interscholastic Program	359,758	-	-	-	-	-	-	-	359,758
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	24,655	35,947	-	-	-	-	-	-	60,602
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	15,060,805	1,952,726	-	-	140,222	-	-	2,700	17,153,753
Attend./Guidance/Health Program	677,530	316,707	-	-	-	-	-	-	994,237
Special Services Program	533,448	118,885	-	-	-	-	-	-	652,333
Instruction Improvement Program	276,654	155,874	-	-	30,906	-	-	-	463,434
Educational Media Program	544,714	-	-	-	-	-	-	-	544,714
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	499,098	31,850	-	-	-	-	-	-	530,948
School Administration Program	1,645,679	-	-	-	-	-	-	-	1,645,679
Business Operation Program	395,980	99,663	-	-	-	-	-	-	495,643
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	2,387,562	32,207	-	-	-	-	-	-	2,419,769
Maintenance-Bldgs. & Equip	466,328	-	-	-	-	-	-	-	466,328
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	1,166,715	-	-	-	-	-	-	-	1,166,715
Transportation-Activity Program	77,686	-	-	-	-	-	-	-	77,686
General Transportation Program	15,988	-	-	-	-	-	-	-	15,988
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	8,687,382	755,186	-	-	30,906	-	-	-	9,473,474
Food Services Program	9,282	-	1,256,366	-	-	-	-	-	1,265,648
Community Services Program	-	3,274	-	-	-	-	-	-	3,274
TOTAL NON-INSTRUCTION	9,282	3,274	1,256,366	-	-	-	-	-	1,268,922
Capital Assets Program	87,723	15,936	-	-	604,786	-	-	-	708,445
Debt Services Prg - Principal	-	-	-	835,000	-	-	-	-	835,000
Debt Services Prg - Interest	-	-	-	918,328	-	-	-	-	918,328
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	23,845,192	2,727,122	1,256,366	1,753,328	775,914	-	-	2,700	30,357,922
Transfers Out	247,264	58,012	-	-	-	-	-	-	305,276
TOTAL EXPENDITURES & TRANS	24,092,456	2,785,134	1,256,366	1,753,328	775,914	-	-	2,700	30,663,198
Excess (Deficiency) of Revenue Over Expenditures & Transfers	995,663	59,020	44,843	51,892	39,150	-	-	10,679	1,190,568
Fund Balance as of July 1, 2002	572,336	189,866	55,223	814,794	870,043	-	-	70,975	2,502,262
Fund Balance as of June 30, 2003	1,567,999	248,886	100,066	866,686	909,193	-	-	81,654	3,692,830

CLARK COUNTY

CLARK COUNTY JOINT SCHOOL DISTRICT # 161

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	287,448	-	-	307,585	-	-	-	-	595,033
Other Local	58,073	52,868	9,450	907	11,739	-	-	11,250	133,037
State Sources	1,316,100	40,697	-	-	7,390	-	-	-	1,364,187
Federal Sources	6,600	365,578	50,611	-	-	-	-	-	422,789
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,668,221	459,143	60,061	308,492	19,129	-	-	11,250	2,515,046
Transfers In	20,000	7,014	-	-	31,624	-	-	-	58,638
TOTAL REVENUE & TRANSFERS	1,688,221	466,157	60,061	308,492	50,753	-	-	11,250	2,573,684
EXPENDITURES									
Elementary School Program	371,590	15,282	-	-	-	-	-	-	386,872
Secondary School Program	463,544	9,507	-	-	-	-	-	-	473,051
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	80,623	61,438	-	-	-	-	-	-	142,061
Preschool Exceptional Program	-	4,320	-	-	-	-	-	-	4,320
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	33,763	21,541	-	-	-	-	-	-	55,304
School Activity Program	87	-	-	-	-	-	-	-	87
Summer School Program	-	11,574	-	-	-	-	-	-	11,574
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	949,607	123,662	-	-	-	-	-	-	1,073,269
Attend./Guidance/Health Program	86,217	40,228	-	-	-	-	-	-	126,445
Special Services Program	9,000	-	-	-	-	-	-	-	9,000
Instruction Improvement Program	-	32,273	-	-	-	-	-	-	32,273
Educational Media Program	65,403	2,174	-	-	-	-	-	-	67,577
Board of Education Program	19,248	9,693	-	-	-	-	-	-	28,941
District Administration Program	104,070	-	-	-	-	-	-	-	104,070
School Administration Program	59,209	-	-	-	-	-	-	-	59,209
Business Operation Program	28,038	-	-	-	-	-	-	-	28,038
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	113,432	-	-	-	-	-	-	-	113,432
Maintenance-Bldgs. & Equip	107,259	-	-	-	(578)	-	-	11,453	106,681
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	133,496	-	-	-	-	-	-	-	133,496
Transportation-Activity Program	6,462	-	-	-	-	-	-	-	6,462
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	24,569	-	-	-	-	-	-	24,569
TOTAL SUPPORT SERVICES	731,834	108,937	-	-	(578)	-	-	11,453	840,193
Food Services Program	41,691	-	61,800	-	-	-	-	-	103,491
Community Services Program	-	-	-	-	-	-	-	3,350	-
TOTAL NON-INSTRUCTION	41,691	-	61,800	-	-	-	-	3,350	103,491
Capital Assets Program	-	207,014	-	-	1,099,565	-	-	-	1,306,579
Debt Services Prg - Principal	-	-	-	237,821	-	-	-	-	237,821
Debt Services Prg - Interest	-	-	-	60,352	-	-	-	-	60,352
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,723,132	439,613	61,800	298,173	1,098,987	-	-	14,803	3,621,705
Transfers Out	25,000	27,014	-	-	6,624	-	-	-	58,638
TOTAL EXPENDITURES & TRANS	1,748,132	466,627	61,800	298,173	1,105,611	-	-	14,803	3,680,343
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(59,911)	(470)	(1,739)	10,319	(1,054,858)	-	-	(3,553)	(1,106,659)
Fund Balance as of July 1, 2002	129,994	138,246	19,880	288,084	1,096,869	-	-	30,050	1,673,073
Fund Balance as of June 30, 2003	70,083	137,776	18,141	298,403	42,011	-	-	26,497	566,414

CLEARWATER COUNTY

OROFINO JOINT SCHOOL DISTRICT # 171

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,292,465	-	-	-	-	-	-	-	2,292,465
Other Local	107,232	62,117	107,689	-	3,282	-	-	2,088	280,320
State Sources	6,156,939	157,296	-	-	51,502	-	-	-	6,365,737
Federal Sources	17,618	1,538,134	298,438	-	-	-	-	-	1,854,190
Other Sources	5,129	-	-	-	7,101	-	-	-	12,230
TOTAL REVENUE	8,579,383	1,757,547	406,127	-	61,885	-	-	2,088	10,804,942
Transfers In	323,423	-	31,175	-	95,770	-	-	-	450,368
TOTAL REVENUE & TRANSFERS	8,902,806	1,757,547	437,302	-	157,655	-	-	2,088	11,255,310
EXPENDITURES									
Elementary School Program	1,893,737	222,165	-	-	-	-	-	-	2,115,902
Secondary School Program	2,451,453	331,590	-	-	-	-	-	776	2,783,043
Alternative School Program	142,125	-	-	-	-	-	-	-	142,125
Exceptional Child Program	607,423	201,820	-	-	-	-	-	-	809,243
Preschool Exceptional Program	67,082	18,664	-	-	-	-	-	-	85,746
Gifted & Talented Program	67,590	-	-	-	-	-	-	-	67,590
Interscholastic Program	192,052	-	-	-	-	-	-	-	192,052
School Activity Program	58,800	-	-	-	-	-	-	-	58,800
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,480,262	774,239	-	-	-	-	-	776	6,254,501
Attend./Guidance/Health Program	203,664	24,971	-	-	-	-	-	-	228,635
Special Services Program	246,247	1,371	-	-	-	-	-	-	247,618
Instruction Improvement Program	99,397	572,399	-	-	-	-	-	-	671,796
Educational Media Program	225,860	-	-	-	-	-	-	-	225,860
Board of Education Program	9,265	-	-	-	-	-	-	-	9,265
District Administration Program	82,924	-	-	-	-	-	-	-	82,924
School Administration Program	617,654	1,168	-	-	-	-	-	-	618,822
Business Operation Program	123,098	1,611	-	-	-	-	-	-	124,709
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	969,523	-	-	-	-	-	-	-	969,523
Maintenance-Bldgs. & Equip	61,132	-	-	-	78,818	-	-	-	139,950
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	607,701	-	-	-	111,471	-	-	-	719,172
Transportation-Activity Program	28,016	-	-	-	-	-	-	-	28,016
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,274,481	601,520	-	-	190,289	-	-	-	4,066,290
Food Services Program	20,918	-	437,302	-	-	-	-	-	458,220
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	20,918	-	437,302	-	-	-	-	-	458,220
Capital Assets Program	-	4,995	-	-	-	-	-	-	4,995
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,775,661	1,380,754	437,302	-	190,289	-	-	776	10,784,006
Transfers Out	126,945	323,423	-	-	-	-	-	-	450,368
TOTAL EXPENDITURES & TRANS	8,902,606	1,704,177	437,302	-	190,289	-	-	776	11,234,374
Excess (Deficiency) of Revenue Over Expenditures & Transfers	200	53,370	-	-	(32,634)	-	-	1,312	20,936
Fund Balance as of July 1, 2002	-	567,131	-	-	196,796	-	-	39,536	763,927
Fund Balance as of June 30, 2003	200	620,501	-	-	164,162	-	-	40,848	784,863

CUSTER COUNTY

CHALLIS JOINT SCHOOL DISTRICT # 181

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,065,249	-	-	-	60,493	-	-	-	1,125,742
Other Local	39,380	30,195	41,396	-	14,494	-	-	50,395	125,465
State Sources	2,450,978	43,558	-	-	20,461	-	-	-	2,514,997
Federal Sources	33,942	282,372	55,488	-	-	-	-	-	371,802
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,589,549	356,125	96,884	-	95,448	-	-	50,395	4,138,006
Transfers In	15,344	11,791	11,813	-	42,554	-	-	35,000	81,502
TOTAL REVENUE & TRANSFERS	3,604,893	367,916	108,697	-	138,002	-	-	85,395	4,219,508
EXPENDITURES									
Elementary School Program	852,800	94,012	-	-	-	-	-	1,517	946,812
Secondary School Program	1,053,165	31,845	-	-	-	-	-	1,120	1,085,010
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	167,603	86,914	-	-	-	-	-	-	254,517
Preschool Exceptional Program	-	3,762	-	-	-	-	-	-	3,762
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	43,538	4,000	-	-	-	-	-	2,914	47,538
School Activity Program	3,715	1,039	-	-	-	-	-	1,500	4,754
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	33,620	-	-	-	-	-	-	33,620
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,120,821	255,192	-	-	-	-	-	7,051	2,376,013
Attend./Guidance/Health Program	121,371	2,660	-	-	-	-	-	-	124,031
Special Services Program	28,887	17,378	-	-	-	-	-	-	46,265
Instruction Improvement Program	2,956	37,974	-	-	-	-	-	-	40,930
Educational Media Program	111,966	6,837	-	-	-	-	-	-	118,803
Board of Education Program	24,701	-	-	-	-	-	-	-	24,701
District Administration Program	96,984	1,307	-	-	-	-	-	-	98,291
School Administration Program	291,314	2,577	-	-	-	-	-	-	293,891
Business Operation Program	126,412	-	-	-	-	-	-	-	126,412
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	331,090	-	-	-	-	-	-	-	331,090
Maintenance-Bldgs. & Equip	143,133	-	-	-	-	-	-	-	143,133
Maintenance-Grounds	12,580	-	-	-	-	-	-	-	12,580
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	292,300	1,000	-	-	-	-	-	-	293,300
Transportation-Activity Program	22,384	-	-	-	-	-	-	-	22,384
General Transportation Program	3,742	-	-	-	-	-	-	-	3,742
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,609,820	69,733	-	-	-	-	-	-	1,679,553
Food Services Program	-	-	107,393	-	-	-	-	-	107,393
Community Services Program	1	-	-	-	-	-	-	28,780	1
TOTAL NON-INSTRUCTION	1	-	107,393	-	-	-	-	28,780	107,394
Capital Assets Program	-	-	-	-	65,140	-	-	-	65,140
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,730,642	324,925	107,393	-	65,140	-	-	35,831	4,228,100
Transfers Out	49,677	31,825	-	-	-	-	-	35,000	81,502
TOTAL EXPENDITURES & TRANS	3,780,319	356,750	107,393	-	65,140	-	-	70,831	4,309,602
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(175,426)	11,166	1,304	-	72,862	-	-	14,564	(90,094)
Fund Balance as of July 1, 2002	175,499	248,669	(971)	-	418,568	-	-	863,721	841,765
Fund Balance as of June 30, 2003	73	259,835	333	-	491,430	-	-	878,285	751,671

CUSTER COUNTY

MACKAY JOINT SCHOOL DISTRICT # 182

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	242,179	-	-	-	71,431	-	-	-	313,610
Other Local	89,024	11,025	27,324	-	3,357	-	-	-	130,730
State Sources	1,587,766	53,557	-	-	8,980	-	-	-	1,650,303
Federal Sources	110	149,522	35,924	-	-	-	-	-	185,556
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,919,079	214,104	63,248	-	83,768	-	-	-	2,280,199
Transfers In	-	1,118	-	-	21,156	-	-	-	22,274
TOTAL REVENUE & TRANSFERS	1,919,079	215,222	63,248	-	104,924	-	-	-	2,302,473
EXPENDITURES									
Elementary School Program	492,212	113,187	-	-	-	-	-	-	605,399
Secondary School Program	533,756	97,615	-	-	-	-	-	-	631,371
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	112,477	-	-	-	-	-	-	-	112,477
Preschool Exceptional Program	27,399	-	-	-	-	-	-	-	27,399
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	35,391	-	-	-	-	-	-	-	35,391
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,201,235	210,802	-	-	-	-	-	-	1,412,037
Attend./Guidance/Health Program	39,926	-	-	-	-	-	-	-	39,926
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	34,011	-	-	-	-	-	-	-	34,011
Board of Education Program	5,389	-	-	-	-	-	-	-	5,389
District Administration Program	90,282	6,180	-	-	-	-	-	-	96,462
School Administration Program	133,239	2,175	-	-	-	-	-	-	135,414
Business Operation Program	3,950	-	-	-	-	-	-	-	3,950
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	215,985	-	-	-	-	-	-	-	215,985
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	162,704	-	-	-	-	-	-	-	162,704
Transportation-Activity Program	13,981	-	-	-	-	-	-	-	13,981
General Transportation Program	475	-	-	-	-	-	-	-	475
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	699,942	8,355	-	-	-	-	-	-	708,297
Food Services Program	8,505	-	59,477	-	-	-	-	-	67,982
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	8,505	-	59,477	-	-	-	-	-	67,982
Capital Assets Program	-	-	-	-	69,530	-	-	-	69,530
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,909,682	219,157	59,477	-	69,530	-	-	-	2,257,846
Transfers Out	21,156	1,118	-	-	-	-	-	-	22,274
TOTAL EXPENDITURES & TRANS	1,930,838	220,275	59,477	-	69,530	-	-	-	2,280,120
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(11,759)	(5,053)	3,771	-	35,394	-	-	-	22,353
Fund Balance as of July 1, 2002	288,750	25,580	1,766	-	5,969	-	-	-	322,065
Fund Balance as of June 30, 2003	276,991	20,527	5,537	-	41,363	-	-	-	344,418

ELMORE COUNTY

PRAIRIE ELEMENTARY SCHOOL DISTRICT # 191

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	4,793	-	-	-	-	-	-	-	4,793
Other Local	41	-	-	-	-	-	-	-	41
State Sources	95,000	6,699	-	-	200	-	-	-	101,899
Federal Sources	-	269	-	-	-	-	-	-	269
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	99,834	6,968	-	-	200	-	-	-	107,002
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	99,834	6,968	-	-	200	-	-	-	107,002
EXPENDITURES									
Elementary School Program	57,658	5,016	-	-	-	-	-	-	62,674
Secondary School Program	2,805	-	-	-	-	-	-	-	2,805
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	1,544	-	-	-	-	-	-	-	1,544
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	62,007	5,016	-	-	-	-	-	-	67,023
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	228	-	-	-	-	-	-	-	228
Instruction Improvement Program	1,534	-	-	-	-	-	-	-	1,534
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	9,250	-	-	-	-	-	-	-	9,250
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	6,073	418	-	-	-	-	-	-	6,491
Maintenance-Bldgs. & Equip	2,603	-	-	-	220	-	-	-	2,823
Maintenance-Grounds	1,272	-	-	-	-	-	-	-	1,272
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	10,249	-	-	-	-	-	-	-	10,249
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	31,209	418	-	-	220	-	-	-	31,847
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	93,216	5,434	-	-	220	-	-	-	98,870
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	93,216	5,434	-	-	220	-	-	-	98,870
Excess (Deficiency) of Revenue Over Expenditures & Transfers	6,618	1,534	-	-	(20)	-	-	-	8,132
Fund Balance as of July 1, 2002	34,014	3,143	-	-	50	-	-	-	37,207
Fund Balance as of June 30, 2003	40,632	4,677	-	-	30	-	-	-	45,339

ELMORE COUNTY

GLENNS FERRY JOINT SCHOOL DISTRICT # 192

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	573,150	-	-	125,490	-	-	-	-	698,640
Other Local	56,422	3,526	42,113	1,508	14,411	-	-	-	117,980
State Sources	2,699,493	83,259	-	-	21,948	-	-	-	2,804,700
Federal Sources	-	466,312	164,868	-	-	-	-	-	631,180
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,329,065	553,097	206,981	126,998	36,359	-	-	-	4,252,500
Transfers In	-	-	-	-	122,789	-	-	-	122,789
TOTAL REVENUE & TRANSFERS	3,329,065	553,097	206,981	126,998	159,148	-	-	-	4,375,289
EXPENDITURES									
Elementary School Program	644,873	59,797	-	-	-	-	-	-	704,670
Secondary School Program	1,074,340	197,661	-	-	-	-	-	-	1,272,001
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	136,585	98,309	-	-	-	-	-	-	234,894
Preschool Exceptional Program	8,964	5,297	-	-	-	-	-	-	14,261
Gifted & Talented Program	28,011	-	-	-	-	-	-	-	28,011
Interscholastic Program	102,108	-	-	-	-	-	-	-	102,108
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	29,859	-	-	-	-	-	-	29,859
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,994,881	390,923	-	-	-	-	-	-	2,385,804
Attend./Guidance/Health Program	67,455	13,340	-	-	-	-	-	-	80,795
Special Services Program	35,738	-	-	-	-	-	-	-	35,738
Instruction Improvement Program	44,109	100,039	-	-	-	-	-	-	144,148
Educational Media Program	83,012	-	-	-	-	-	-	-	83,012
Board of Education Program	30,879	-	-	-	-	-	-	-	30,879
District Administration Program	96,159	-	-	-	-	-	-	-	96,159
School Administration Program	176,833	12,248	-	-	-	-	-	-	189,081
Business Operation Program	73,007	-	-	-	-	-	-	-	73,007
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	196,465	-	-	-	-	-	-	-	196,465
Maintenance-Bldgs. & Equip	138,907	-	-	-	-	-	-	-	138,907
Maintenance-Grounds	39,788	-	-	-	-	-	-	-	39,788
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	165,187	-	-	-	-	-	-	-	165,187
Transportation-Activity Program	1,828	-	-	-	-	-	-	-	1,828
General Transportation Program	506	-	-	-	-	-	-	-	506
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,149,873	125,627	-	-	-	-	-	-	1,275,500
Food Services Program	12,281	-	204,203	-	-	-	-	-	216,484
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	12,281	-	204,203	-	-	-	-	-	216,484
Capital Assets Program	34,215	46,168	-	-	102,292	-	-	-	182,675
Debt Services Prg - Principal	-	-	-	100,000	-	-	-	-	100,000
Debt Services Prg - Interest	-	-	-	20,037	-	-	-	-	20,037
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,191,250	562,718	204,203	120,037	102,292	-	-	-	4,180,500
Transfers Out	122,789	-	-	-	-	-	-	-	122,789
TOTAL EXPENDITURES & TRANS	3,314,039	562,718	204,203	120,037	102,292	-	-	-	4,303,289
Excess (Deficiency) of Revenue Over Expenditures & Transfers	15,026	(9,621)	2,778	6,961	56,856	-	-	-	72,000
Fund Balance as of July 1, 2002	925,071	23,652	34,133	203,121	263,276	-	-	-	1,449,253
Fund Balance as of June 30, 2003	940,097	14,031	36,911	210,082	320,132	-	-	-	1,521,253

ELMORE COUNTY

MOUNTAIN HOME SCHOOL DISTRICT # 193

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,848,356	-	-	1,022,452	640,199	-	-	-	3,511,007
Other Local	150,101	778,648	528,449	19,250	15,773	-	-	-	1,492,221
State Sources	17,040,673	273,855	-	-	164,913	-	-	-	17,479,441
Federal Sources	3,495,903	1,973,438	529,608	-	-	-	-	-	5,998,949
Other Sources	105	825,000	-	-	-	-	-	-	825,105
TOTAL REVENUE	22,535,138	3,850,941	1,058,057	1,041,702	820,885	-	-	-	29,306,723
Transfers In	30,276	-	46,505	-	-	-	-	-	76,781
TOTAL REVENUE & TRANSFERS	22,565,414	3,850,941	1,104,562	1,041,702	820,885	-	-	-	29,383,504
EXPENDITURES									
Elementary School Program	4,449,631	624,923	-	-	16,376	-	-	-	5,090,930
Secondary School Program	6,694,438	174,044	-	-	4,551	-	-	-	6,873,033
Alternative School Program	206,779	-	-	-	-	-	-	-	206,779
Exceptional Child Program	1,518,580	732,633	-	-	-	-	-	-	2,251,213
Preschool Exceptional Program	161,359	35,158	-	-	-	-	-	-	196,517
Gifted & Talented Program	126,778	-	-	-	-	-	-	-	126,778
Interscholastic Program	454,296	-	-	-	-	-	-	-	454,296
School Activity Program	1,682	-	-	-	-	-	-	-	1,682
Summer School Program	28,962	25,531	-	-	-	-	-	-	54,493
Adult School Program	-	202	-	-	-	-	-	-	202
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	13,642,505	1,592,491	-	-	20,927	-	-	-	15,255,923
Attend./Guidance/Health Program	613,429	50,560	-	-	-	-	-	-	663,989
Special Services Program	843,388	214,026	-	-	-	-	-	-	1,057,414
Instruction Improvement Program	206,396	564,017	-	-	-	-	-	-	770,413
Educational Media Program	497,152	-	-	-	-	-	-	-	497,152
Board of Education Program	128,717	-	-	-	-	-	-	-	128,717
District Administration Program	435,478	83,014	-	-	47,377	-	-	-	565,869
School Administration Program	1,399,825	9,839	-	-	-	-	-	-	1,409,664
Business Operation Program	357,393	4,958	-	-	-	-	-	-	362,351
Central Service Program	285,020	62,996	-	-	-	-	-	-	348,016
Buildings-Care Program	1,610,069	-	-	-	-	-	-	-	1,610,069
Maintenance-Bldgs. & Equip	613,317	-	-	-	146,840	-	-	-	760,157
Maintenance-Grounds	67,208	-	-	-	-	-	-	-	67,208
Security Program	885	14,778	-	-	-	-	-	-	15,663
Transport-School Program	1,276,231	-	-	-	-	-	-	-	1,276,231
Transportation-Activity Program	10,804	-	-	-	-	-	-	-	10,804
General Transportation Program	-	-	-	-	2,793	-	-	-	2,793
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	8,345,312	1,004,188	-	-	197,010	-	-	-	9,546,510
Food Services Program	-	-	1,034,380	-	-	-	-	-	1,034,380
Community Services Program	-	20,610	-	-	-	-	-	-	20,610
TOTAL NON-INSTRUCTION	-	20,610	1,034,380	-	-	-	-	-	1,054,990
Capital Assets Program	19,385	1,087,432	-	-	563,503	-	-	-	1,670,320
Debt Services Prg - Principal	-	263,299	-	440,000	-	-	-	-	703,299
Debt Services Prg - Interest	-	36,135	-	488,580	-	-	-	-	524,715
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	22,007,202	4,004,155	1,034,380	928,580	781,440	-	-	-	28,755,757
Transfers Out	46,505	30,276	-	-	-	-	-	-	76,781
TOTAL EXPENDITURES & TRANS	22,053,707	4,034,431	1,034,380	928,580	781,440	-	-	-	28,832,538
Excess (Deficiency) of Revenue Over Expenditures & Transfers	511,707	(183,490)	70,182	113,122	39,445	-	-	-	550,966
Fund Balance as of July 1, 2002	(132,433)	1,032,418	(46,096)	1,409,544	176,756	-	-	-	2,440,189
Fund Balance as of June 30, 2003	379,274	848,928	24,086	1,522,666	216,201	-	-	-	2,991,155

ELMORE COUNTY

IDAHO VIRTUAL HIGH SCHOOL

MOUNTAIN HOME SCHOOL DISTRICT # 193

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	1,050	34,500	-	-	-	-	-	-	35,550
State Sources	1,086,048	-	-	-	-	-	-	-	1,086,048
Federal Sources	898	128,801	-	-	-	-	-	-	129,699
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,087,996	163,301	-	-	-	-	-	-	1,251,297
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	1,087,996	163,301	-	-	-	-	-	-	1,251,297
EXPENDITURES									
Elementary School Program	-	-	-	-	-	-	-	-	-
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	481,744	75,396	-	-	-	-	-	-	557,140
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	481,744	75,396	-	-	-	-	-	-	557,140
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	189,648	-	-	-	-	-	-	-	189,648
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	-	-	-	-	-	-	-	-	-
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	189,648	-	-	-	-	-	-	-	189,648
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	671,392	75,396	-	-	-	-	-	-	746,788
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	671,392	75,396	-	-	-	-	-	-	746,788
Excess (Deficiency) of Revenue Over Expenditures & Transfers	416,604	87,905	-	-	-	-	-	-	504,509
Fund Balance as of July 1, 2002	7,769	105	-	-	-	-	-	-	7,874
Fund Balance as of June 30, 2003	424,373	88,010	-	-	-	-	-	-	512,383

FRANKLIN COUNTY

PRESTON JOINT SCHOOL DISTRICT # 201

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	828,494	-	-	-	559,163	-	-	-	1,387,657
Other Local	32,894	137,253	243,026	-	100,000	-	-	25,969	513,173
State Sources	9,575,211	194,695	-	-	89,676	-	-	-	9,859,582
Federal Sources	-	819,620	478,339	-	-	-	-	-	1,297,959
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	10,436,599	1,151,568	721,365	-	748,839	-	-	25,969	13,058,371
Transfers In	-	33,418	-	449,000	221,993	-	-	-	704,411
TOTAL REVENUE & TRANSFERS	10,436,599	1,184,986	721,365	449,000	970,832	-	-	25,969	13,762,782
EXPENDITURES									
Elementary School Program	2,601,905	291,151	-	-	-	-	-	-	2,893,056
Secondary School Program	2,882,504	268,238	-	-	-	-	-	17,615	3,150,742
Alternative School Program	278,123	-	-	-	-	-	-	-	278,123
Exceptional Child Program	450,501	281,649	-	-	-	-	-	-	732,150
Preschool Exceptional Program	49,123	18,189	-	-	-	-	-	-	67,312
Gifted & Talented Program	525	-	-	-	-	-	-	-	525
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	233,164	-	-	-	-	-	-	-	233,164
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,495,845	859,227	-	-	-	-	-	17,615	7,355,072
Attend./Guidance/Health Program	236,891	-	-	-	-	-	-	-	236,891
Special Services Program	176,869	-	-	-	-	-	-	-	176,869
Instruction Improvement Program	94,689	245,844	-	-	-	-	-	-	340,533
Educational Media Program	154,927	-	-	-	-	-	-	-	154,927
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	277,149	-	-	-	-	-	-	-	277,149
School Administration Program	635,651	-	-	-	-	-	-	-	635,651
Business Operation Program	58,121	-	-	-	-	-	-	-	58,121
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	775,172	-	-	-	-	-	-	-	775,172
Maintenance-Bldgs. & Equip	626,439	-	-	-	-	-	-	-	626,439
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	476,316	-	-	-	-	-	-	-	476,316
Transportation-Activity Program	3,593	-	-	-	-	-	-	-	3,593
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,515,817	245,844	-	-	-	-	-	-	3,761,661
Food Services Program	43,324	-	727,877	-	-	-	-	-	771,201
Community Services Program	735	-	-	-	-	-	-	-	735
TOTAL NON-INSTRUCTION	44,059	-	727,877	-	-	-	-	-	771,936
Capital Assets Program	76,558	24,246	-	-	310,140	-	-	-	410,944
Debt Services Prg - Principal	-	-	-	385,000	-	-	-	-	385,000
Debt Services Prg - Interest	-	-	-	66,423	-	-	-	-	66,423
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10,132,279	1,129,317	727,877	451,423	310,140	-	-	17,615	12,751,036
Transfers Out	255,411	-	-	-	449,000	-	-	-	704,411
TOTAL EXPENDITURES & TRANS	10,387,690	1,129,317	727,877	451,423	759,140	-	-	17,615	13,455,447
Excess (Deficiency) of Revenue Over Expenditures & Transfers	48,909	55,669	(6,512)	(2,423)	211,692	-	-	8,354	307,335
Fund Balance as of July 1, 2002	384,402	76,242	110,936	3,942	1,771,743	-	-	690,150	2,347,265
Fund Balance as of June 30, 2003	433,311	131,911	104,424	1,519	1,983,435	-	-	698,504	2,654,600

FRANKLIN COUNTY

WEST SIDE JOINT SCHOOL DISTRICT # 202

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	324,784	-	-	36,095	70,336	-	-	-	431,215
Other Local	65,843	2,250	61,528	-	-	-	-	-	129,621
State Sources	2,797,960	105,061	1,800	-	20,709	-	-	-	2,925,530
Federal Sources	-	317,341	78,526	-	-	-	-	-	395,867
Other Sources	-	2,300	-	-	-	-	-	-	2,300
TOTAL REVENUE	3,188,587	426,952	141,854	36,095	91,045	-	-	-	3,884,533
Transfers In	-	8,741	15,000	-	47,000	-	-	-	70,741
TOTAL REVENUE & TRANSFERS	3,188,587	435,693	156,854	36,095	138,045	-	-	-	3,955,274
EXPENDITURES									
Elementary School Program	714,710	85,591	-	-	-	-	-	-	800,301
Secondary School Program	963,447	121,265	-	-	-	-	-	-	1,084,712
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	65,553	65,549	-	-	-	-	-	-	131,102
Preschool Exceptional Program	20,293	-	-	-	-	-	-	-	20,293
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	83,345	-	-	-	-	-	-	-	83,345
School Activity Program	2,501	-	-	-	-	-	-	-	2,501
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,849,849	272,405	-	-	-	-	-	-	2,122,254
Attend./Guidance/Health Program	53,630	28,386	-	-	-	-	-	-	82,016
Special Services Program	-	9,085	-	-	-	-	-	-	9,085
Instruction Improvement Program	21,959	104,779	-	-	-	-	-	-	126,738
Educational Media Program	45,020	-	-	-	-	-	-	-	45,020
Board of Education Program	3,345	-	-	-	-	-	-	-	3,345
District Administration Program	132,668	-	-	-	-	-	-	-	132,668
School Administration Program	206,851	-	-	-	-	-	-	-	206,851
Business Operation Program	17,862	-	-	-	-	-	-	-	17,862
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	211,132	-	-	-	-	-	-	-	211,132
Maintenance-Bldgs. & Equip	182,993	-	-	-	-	-	-	-	182,993
Maintenance-Grounds	3,881	-	-	-	-	-	-	-	3,881
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	162,594	-	-	-	-	-	-	-	162,594
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,041,935	142,250	-	-	-	-	-	-	1,184,185
Food Services Program	7,745	-	153,923	-	-	-	-	-	161,668
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	7,745	-	153,923	-	-	-	-	-	161,668
Capital Assets Program	-	-	-	-	71,404	-	-	-	71,404
Debt Services Prg - Principal	-	-	-	27,000	-	-	-	-	27,000
Debt Services Prg - Interest	-	-	-	2,481	-	-	-	-	2,481
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,899,529	414,655	153,923	29,481	71,404	-	-	-	3,568,992
Transfers Out	70,741	-	-	-	-	-	-	-	70,741
TOTAL EXPENDITURES & TRANS	2,970,270	414,655	153,923	29,481	71,404	-	-	-	3,639,733
Excess (Deficiency) of Revenue Over Expenditures & Transfers	218,317	21,038	2,931	6,614	66,641	-	-	-	315,541
Fund Balance as of July 1, 2002	243,310	61,465	1,062	32,964	900,506	-	-	-	1,239,307
Fund Balance as of June 30, 2003	461,627	82,503	3,993	39,578	967,147	-	-	-	1,554,848

FREMONT COUNTY

FREMONT COUNTY JOINT SCHOOL DISTRICT # 215

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,523,116	-	-	735,315	794,670	-	-	-	4,053,101
Other Local	518,090	-	199,301	43,351	256,513	-	-	-	1,017,255
State Sources	9,495,202	176,050	-	-	89,952	-	-	-	9,761,204
Federal Sources	-	1,266,225	415,552	-	-	-	-	-	1,681,777
Other Sources	-	-	-	9,400,000	-	-	-	-	9,400,000
TOTAL REVENUE	12,536,408	1,442,275	614,853	10,178,666	1,141,135	-	-	-	25,913,337
Transfers In	-	-	30,609	-	9,334,510	-	-	-	9,365,119
TOTAL REVENUE & TRANSFERS	12,536,408	1,442,275	645,462	10,178,666	10,475,645	-	-	-	35,278,456
EXPENDITURES									
Elementary School Program	3,352,865	1,215,216	-	-	-	-	-	-	4,568,081
Secondary School Program	3,210,860	407,923	-	-	-	-	-	-	3,618,783
Alternative School Program	479,148	-	-	-	-	-	-	-	479,148
Exceptional Child Program	825,848	-	-	-	-	-	-	-	825,848
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	52,975	-	-	-	-	-	-	-	52,975
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	2,954	-	-	-	-	-	-	-	2,954
TOTAL INSTRUCTION	7,924,650	1,623,139	-	-	-	-	-	-	9,547,789
Attend./Guidance/Health Program	242,453	-	-	-	-	-	-	-	242,453
Special Services Program	649,776	-	-	-	-	-	-	-	649,776
Instruction Improvement Program	3,031	-	-	-	-	-	-	-	3,031
Educational Media Program	145,785	-	-	-	-	-	-	-	145,785
Board of Education Program	36,786	35,741	-	-	-	-	-	-	72,527
District Administration Program	170,047	-	-	-	-	-	-	-	170,047
School Administration Program	872,738	-	-	-	-	-	-	-	872,738
Business Operation Program	109,010	-	-	-	-	-	-	-	109,010
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,358,527	-	-	-	-	-	-	-	1,358,527
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	570,687	-	-	-	-	-	-	-	570,687
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	88,859	-	-	-	88,859
TOTAL SUPPORT SERVICES	4,158,840	35,741	-	-	88,859	-	-	-	4,283,440
Food Services Program	-	-	610,184	-	-	-	-	-	610,184
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	610,184	-	-	-	-	-	610,184
Capital Assets Program	-	-	-	-	5,057,689	-	-	-	5,057,689
Debt Services Prg - Principal	-	-	-	304,800	9,500,000	-	-	-	9,804,800
Debt Services Prg - Interest	-	-	-	463,600	539,671	-	-	-	1,003,271
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	12,083,490	1,658,880	610,184	768,400	15,186,219	-	-	-	30,307,173
Transfers Out	30,609	-	-	9,334,000	510	-	-	-	9,365,119
TOTAL EXPENDITURES & TRANS	12,114,099	1,658,880	610,184	10,102,400	15,186,729	-	-	-	39,672,292
Excess (Deficiency) of Revenue Over Expenditures & Transfers	422,309	(216,605)	35,278	76,266	(4,711,084)	-	-	-	(4,393,836)
Fund Balance as of July 1, 2002	878,207	512,189	7,120	485,932	10,624,131	-	-	-	12,507,579
Fund Balance as of June 30, 2003	1,300,516	295,584	42,398	562,198	5,913,047	-	-	-	8,113,743

GEM COUNTY

EMMETT INDEPENDENT SCHOOL DISTRICT # 221

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,703,440	-	-	1,295,329	-	-	-	-	2,998,769
Other Local	164,792	97,562	176,747	36,724	82,296	-	-	457	558,121
State Sources	11,945,017	235,007	-	-	112,661	-	-	-	12,292,685
Federal Sources	-	1,263,530	390,503	-	-	-	-	-	1,654,033
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	13,813,249	1,596,099	567,250	1,332,053	194,957	-	-	457	17,503,608
Transfers In	-	-	-	-	133,802	-	-	-	133,802
TOTAL REVENUE & TRANSFERS	13,813,249	1,596,099	567,250	1,332,053	328,759	-	-	457	17,637,410
EXPENDITURES									
Elementary School Program	3,614,357	488,828	-	-	-	-	-	-	4,103,185
Secondary School Program	3,703,720	226,569	-	-	-	-	-	-	3,930,289
Alternative School Program	341,464	637	-	-	-	-	-	-	342,101
Exceptional Child Program	1,239,577	295,292	-	-	-	-	-	-	1,534,869
Preschool Exceptional Program	42,162	-	-	-	-	-	-	-	42,162
Gifted & Talented Program	7,197	-	-	-	-	-	-	-	7,197
Interscholastic Program	217,920	-	-	-	-	-	-	-	217,920
School Activity Program	12,374	-	-	-	-	-	-	-	12,374
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	9,178,771	1,011,326	-	-	-	-	-	-	10,190,097
Attend./Guidance/Health Program	448,119	-	-	-	-	-	-	-	448,119
Special Services Program	-	5,476	-	-	-	-	-	-	5,476
Instruction Improvement Program	306,343	346,237	-	-	-	-	-	-	652,580
Educational Media Program	295,937	-	-	-	-	-	-	-	295,937
Board of Education Program	24,782	-	-	-	-	-	-	-	24,782
District Administration Program	217,069	-	-	-	-	-	-	-	217,069
School Administration Program	830,706	-	-	-	-	-	-	-	830,706
Business Operation Program	163,459	-	-	-	-	-	-	-	163,459
Central Service Program	-	135,489	-	-	-	-	-	-	135,489
Buildings-Care Program	1,007,995	-	-	-	-	-	-	-	1,007,995
Maintenance-Bldgs. & Equip	488,567	-	-	-	-	-	-	-	488,567
Maintenance-Grounds	17,790	-	-	-	-	-	-	-	17,790
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	799,873	-	-	-	-	-	-	-	799,873
Transportation-Activity Program	32,341	-	-	-	-	-	-	-	32,341
General Transportation Program	3,735	-	-	-	-	-	-	-	3,735
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	4,636,716	487,202	-	-	-	-	-	-	5,123,918
Food Services Program	36,769	-	547,446	-	-	-	-	-	584,215
Community Services Program	-	-	-	-	-	-	-	500	-
TOTAL NON-INSTRUCTION	36,769	-	547,446	-	-	-	-	500	584,215
Capital Assets Program	-	1,307	-	-	1,083,455	-	-	-	1,084,762
Debt Services Prg - Principal	-	-	-	552,013	-	-	-	-	552,013
Debt Services Prg - Interest	-	-	-	610,078	-	-	-	-	610,078
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	13,852,256	1,499,835	547,446	1,162,091	1,083,455	-	-	500	18,145,083
Transfers Out	80,300	-	-	-	53,502	-	-	-	133,802
TOTAL EXPENDITURES & TRANS	13,932,556	1,499,835	547,446	1,162,091	1,136,957	-	-	500	18,278,885
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(119,307)	96,264	19,804	169,962	(808,198)	-	-	(43)	(641,475)
Fund Balance as of July 1, 2002	595,619	303,517	100,137	1,535,699	936,389	-	-	20,252	3,471,361
Fund Balance as of June 30, 2003	476,312	399,781	119,941	1,705,661	128,191	-	-	20,209	2,829,886

GOODING COUNTY

GOODING JOINT SCHOOL DISTRICT # 231

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	819,684	-	-	559,942	128,980	-	-	-	1,508,606
Other Local	54,543	8,041	93,682	4,525	14,668	-	-	-	175,459
State Sources	5,421,522	130,406	-	-	47,212	-	-	-	5,599,140
Federal Sources	20,837	1,444,498	273,180	-	-	-	-	-	1,738,515
Other Sources	-	-	-	-	77,422	-	-	-	77,422
TOTAL REVENUE	6,316,586	1,582,945	366,862	564,467	268,282	-	-	-	9,099,142
Transfers In	-	19,209	-	-	-	-	-	-	19,209
TOTAL REVENUE & TRANSFERS	6,316,586	1,602,154	366,862	564,467	268,282	-	-	-	9,118,351
EXPENDITURES									
Elementary School Program	1,429,025	303,798	-	-	-	-	-	-	1,732,823
Secondary School Program	1,703,266	160,193	-	-	-	-	-	-	1,863,459
Alternative School Program	276,022	1,001	-	-	-	-	-	-	277,023
Exceptional Child Program	451,097	165,921	-	-	-	-	-	-	617,018
Preschool Exceptional Program	-	22,181	-	-	-	-	-	-	22,181
Gifted & Talented Program	8,160	-	-	-	-	-	-	-	8,160
Interscholastic Program	83,597	-	-	-	-	-	-	-	83,597
School Activity Program	7,079	-	-	-	-	-	-	-	7,079
Summer School Program	-	55,802	-	-	-	-	-	-	55,802
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,958,246	708,896	-	-	-	-	-	-	4,667,142
Attend./Guidance/Health Program	146,043	-	-	-	-	-	-	-	146,043
Special Services Program	134,392	801,373	-	-	-	-	-	-	935,765
Instruction Improvement Program	62,378	143,592	-	-	-	-	-	-	205,970
Educational Media Program	157,979	-	-	-	-	-	-	-	157,979
Board of Education Program	88,087	-	-	-	-	-	-	-	88,087
District Administration Program	112,318	-	-	-	-	-	-	-	112,318
School Administration Program	356,714	-	-	-	-	-	-	-	356,714
Business Operation Program	67,873	-	-	-	-	-	-	-	67,873
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	367,548	-	-	-	-	-	-	-	367,548
Maintenance-Bldgs. & Equip	101,799	-	-	-	-	-	-	-	101,799
Maintenance-Grounds	13,893	-	-	-	-	-	-	-	13,893
Security Program	4,112	-	-	-	-	-	-	-	4,112
Transport-School Program	425,097	-	-	-	-	-	-	-	425,097
Transportation-Activity Program	18,361	-	-	-	-	-	-	-	18,361
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,056,594	944,965	-	-	-	-	-	-	3,001,559
Food Services Program	21,894	-	389,719	-	-	-	-	-	411,613
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	21,894	-	389,719	-	-	-	-	-	411,613
Capital Assets Program	-	-	-	-	176,961	-	-	-	176,961
Debt Services Prg - Principal	-	-	-	255,000	-	-	-	-	255,000
Debt Services Prg - Interest	-	-	-	290,339	-	-	-	-	290,339
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,036,734	1,653,861	389,719	545,339	176,961	-	-	-	8,802,614
Transfers Out	19,209	-	-	-	-	-	-	-	19,209
TOTAL EXPENDITURES & TRANS	6,055,943	1,653,861	389,719	545,339	176,961	-	-	-	8,821,823
Excess (Deficiency) of Revenue Over Expenditures & Transfers	260,643	(51,707)	(22,857)	19,128	91,321	-	-	-	296,528
Fund Balance as of July 1, 2002	279,624	54,173	17,145	344,587	486,465	-	-	-	1,181,994
Fund Balance as of June 30, 2003	540,267	2,466	(5,712)	363,715	577,786	-	-	-	1,478,522

GOODING COUNTY

WENDELL SCHOOL DISTRICT # 232

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	632,664	-	-	322,193	377,199	-	-	-	1,332,056
Other Local	41,405	2,801	79,903	19,628	117,279	-	-	-	261,016
State Sources	4,780,547	88,411	-	-	36,249	-	-	-	4,905,207
Federal Sources	797	539,606	215,221	-	-	-	-	-	755,624
Other Sources	-	-	-	-	4,605,477	-	-	-	4,605,477
TOTAL REVENUE	5,455,413	630,818	295,124	341,821	5,136,204	-	-	-	11,859,380
Transfers In	-	1,034	-	-	-	-	-	-	1,034
TOTAL REVENUE & TRANSFERS	5,455,413	631,852	295,124	341,821	5,136,204	-	-	-	11,860,414
EXPENDITURES									
Elementary School Program	1,395,641	334,801	-	-	-	-	-	-	1,730,442
Secondary School Program	1,513,028	92,978	-	-	-	-	-	-	1,606,006
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	422,859	142,547	-	-	-	-	-	-	565,406
Preschool Exceptional Program	-	13,866	-	-	-	-	-	-	13,866
Gifted & Talented Program	3,230	-	-	-	-	-	-	-	3,230
Interscholastic Program	91,597	-	-	-	-	-	-	-	91,597
School Activity Program	9,578	-	-	-	-	-	-	-	9,578
Summer School Program	-	14,836	-	-	-	-	-	-	14,836
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,435,933	599,028	-	-	-	-	-	-	4,034,961
Attend./Guidance/Health Program	50,857	-	-	-	-	-	-	-	50,857
Special Services Program	22,747	-	-	-	-	-	-	-	22,747
Instruction Improvement Program	32,310	3,596	-	-	-	-	-	-	35,906
Educational Media Program	133,135	-	-	-	-	-	-	-	133,135
Board of Education Program	44,383	-	-	-	-	-	-	-	44,383
District Administration Program	163,187	33,418	-	-	-	-	-	-	196,605
School Administration Program	372,813	-	-	-	-	-	-	-	372,813
Business Operation Program	35,608	-	-	-	-	-	-	-	35,608
Central Service Program	4,936	-	-	-	-	-	-	-	4,936
Buildings-Care Program	405,174	-	-	-	-	-	-	-	405,174
Maintenance-Bldgs. & Equip	182,954	-	-	-	47,669	-	-	-	230,623
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	2,142	-	-	-	-	-	-	-	2,142
Transport-School Program	452,086	-	-	-	-	-	-	-	452,086
Transportation-Activity Program	28,162	-	-	-	-	-	-	-	28,162
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,930,494	37,014	-	-	47,669	-	-	-	2,015,177
Food Services Program	18,809	-	275,228	-	-	-	-	-	294,037
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	18,809	-	275,228	-	-	-	-	-	294,037
Capital Assets Program	-	-	-	-	4,264,378	-	-	-	4,264,378
Debt Services Prg - Principal	-	-	-	215,000	4,600,000	-	-	-	4,815,000
Debt Services Prg - Interest	-	-	-	104,947	462,020	-	-	-	566,967
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	5,385,236	636,042	275,228	319,947	9,374,067	-	-	-	15,990,520
Transfers Out	-	1,034	-	-	-	-	-	-	1,034
TOTAL EXPENDITURES & TRANS	5,385,236	637,076	275,228	319,947	9,374,067	-	-	-	15,991,554
Excess (Deficiency) of Revenue Over Expenditures & Transfers	70,177	(5,224)	19,896	21,874	(4,237,863)	-	-	-	(4,131,140)
Fund Balance as of July 1, 2002	357,187	18,180	82,393	685,576	5,562,191	-	-	-	6,705,527
Fund Balance as of June 30, 2003	427,364	12,956	102,289	707,450	1,324,328	-	-	-	2,574,387

GOODING COUNTY

HAGERMAN JOINT SCHOOL DISTRICT # 233

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	310,486	-	-	311,776	-	-	-	-	622,262
Other Local	56,506	1,910	39,640	4,678	10,259	-	-	-	112,993
State Sources	2,044,650	66,937	-	-	14,536	-	-	-	2,126,123
Federal Sources	13	164,259	72,720	-	-	-	-	-	236,992
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,411,655	233,106	112,360	316,454	24,795	-	-	-	3,098,370
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	2,411,655	233,106	112,360	316,454	24,795	-	-	-	3,098,370
EXPENDITURES									
Elementary School Program	662,598	91,635	-	-	-	-	-	-	754,233
Secondary School Program	700,993	45,431	-	-	-	-	-	-	746,424
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	35,774	48,929	-	-	-	-	-	-	84,703
Preschool Exceptional Program	-	5,860	-	-	-	-	-	-	5,860
Gifted & Talented Program	980	-	-	-	-	-	-	-	980
Interscholastic Program	56,342	-	-	-	-	-	-	-	56,342
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,456,687	191,855	-	-	-	-	-	-	1,648,542
Attend./Guidance/Health Program	71,846	810	-	-	-	-	-	-	72,656
Special Services Program	33,801	-	-	-	-	-	-	-	33,801
Instruction Improvement Program	40,958	41,461	-	-	-	-	-	-	82,419
Educational Media Program	64,043	-	-	-	-	-	-	-	64,043
Board of Education Program	39,409	-	-	-	-	-	-	-	39,409
District Administration Program	102,263	-	-	-	-	-	-	-	102,263
School Administration Program	144,433	-	-	-	-	-	-	-	144,433
Business Operation Program	49,905	-	-	-	-	-	-	-	49,905
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	158,037	-	-	-	-	-	-	-	158,037
Maintenance-Bldgs. & Equip	83,734	-	-	-	-	-	-	-	83,734
Maintenance-Grounds	2,172	-	-	-	-	-	-	-	2,172
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	94,354	-	-	-	-	-	-	-	94,354
Transportation-Activity Program	13,051	-	-	-	-	-	-	-	13,051
General Transportation Program	248	-	-	-	-	-	-	-	248
Other Support Services Program	84,028	-	-	-	-	-	-	-	84,028
TOTAL SUPPORT SERVICES	982,282	42,271	-	-	-	-	-	-	1,024,553
Food Services Program	10,687	-	110,559	-	-	-	-	-	121,246
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	10,687	-	110,559	-	-	-	-	-	121,246
Capital Assets Program	9,063	-	-	-	25,161	-	-	-	34,224
Debt Services Prg - Principal	-	-	-	125,000	-	-	-	-	125,000
Debt Services Prg - Interest	-	-	-	150,235	-	-	-	-	150,235
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,458,719	234,126	110,559	275,235	25,161	-	-	-	3,103,800
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	2,458,719	234,126	110,559	275,235	25,161	-	-	-	3,103,800
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(47,064)	(1,020)	1,801	41,219	(366)	-	-	-	(5,430)
Fund Balance as of July 1, 2002	717,231	3,160	9,194	308,810	323,950	-	-	-	1,362,345
Fund Balance as of June 30, 2003	670,167	2,140	10,995	350,029	323,584	-	-	-	1,356,915

GOODING COUNTY

BLISS JOINT SCHOOL DISTRICT # 234

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	152,697	-	-	-	26,875	-	-	-	179,572
Other Local	30,798	1,271	20,125	-	-	-	-	-	52,194
State Sources	1,126,718	29,876	-	-	6,487	-	-	-	1,163,081
Federal Sources	-	101,274	57,172	-	-	-	-	-	158,446
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,310,213	132,421	77,297	-	33,362	-	-	-	1,553,293
Transfers In	-	162	597	-	12,859	-	-	-	13,618
TOTAL REVENUE & TRANSFERS	1,310,213	132,583	77,894	-	46,221	-	-	-	1,566,911
EXPENDITURES									
Elementary School Program	323,970	72,309	-	-	-	-	-	-	396,279
Secondary School Program	377,208	64,526	-	-	-	-	-	-	441,734
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	75,216	-	-	-	-	-	-	-	75,216
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	30,009	-	-	-	-	-	-	-	30,009
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	806,403	136,835	-	-	-	-	-	-	943,238
Attend./Guidance/Health Program	40,037	-	-	-	-	-	-	-	40,037
Special Services Program	16,185	-	-	-	-	-	-	-	16,185
Instruction Improvement Program	3,602	-	-	-	-	-	-	-	3,602
Educational Media Program	10,161	-	-	-	-	-	-	-	10,161
Board of Education Program	14,618	-	-	-	-	-	-	-	14,618
District Administration Program	105,098	-	-	-	-	-	-	-	105,098
School Administration Program	71,363	-	-	-	-	-	-	-	71,363
Business Operation Program	39,273	-	-	-	-	-	-	-	39,273
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	87,799	-	-	-	-	-	-	-	87,799
Maintenance-Bldgs. & Equip	26,637	-	-	-	-	-	-	-	26,637
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	63,500	-	-	-	-	-	-	-	63,500
Other Support Services Program	-	8,943	-	-	-	-	-	-	8,943
TOTAL SUPPORT SERVICES	478,273	8,943	-	-	-	-	-	-	487,216
Food Services Program	-	-	70,111	-	-	-	-	-	70,111
Community Services Program	-	-	-	-	12,772	-	-	-	12,772
TOTAL NON-INSTRUCTION	-	-	70,111	-	12,772	-	-	-	82,883
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	15,406	-	-	-	15,406
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,284,676	145,778	70,111	-	28,178	-	-	-	1,528,743
Transfers Out	13,618	-	-	-	-	-	-	-	13,618
TOTAL EXPENDITURES & TRANS	1,298,294	145,778	70,111	-	28,178	-	-	-	1,542,361
Excess (Deficiency) of Revenue Over Expenditures & Transfers	11,919	(13,195)	7,783	-	18,043	-	-	-	24,550
Fund Balance as of July 1, 2002	586,575	17,207	21,629	-	26,864	-	-	-	652,275
Fund Balance as of June 30, 2003	598,494	4,012	29,412	-	44,907	-	-	-	676,825

IDAHO COUNTY

GRANGEVILLE JOINT SCHOOL DISTRICT # 241

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,206,548	-	-	-	985,582	-	-	-	3,192,130
Other Local	367,632	85,402	151,785	-	15,056	-	-	6,292	619,875
State Sources	7,130,556	112,342	-	-	56,761	-	-	-	7,299,659
Federal Sources	21,865	3,052,083	345,703	-	-	-	-	-	3,419,651
Other Sources	21,632	-	-	-	-	-	-	-	21,632
TOTAL REVENUE	9,748,233	3,249,827	497,488	-	1,057,399	-	-	6,292	14,552,947
Transfers In	688,813	2,589	12	-	120,491	-	-	-	811,905
TOTAL REVENUE & TRANSFERS	10,437,046	3,252,416	497,500	-	1,177,890	-	-	6,292	15,364,852
EXPENDITURES									
Elementary School Program	2,219,385	453,376	-	-	-	-	-	-	2,672,761
Secondary School Program	3,079,471	145,382	-	-	-	-	-	-	3,224,853
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	649,098	200,240	-	-	-	-	-	-	849,338
Preschool Exceptional Program	62,265	28,728	-	-	-	-	-	-	90,993
Gifted & Talented Program	714	-	-	-	-	-	-	-	714
Interscholastic Program	417,360	-	-	-	-	-	-	-	417,360
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,428,293	827,726	-	-	-	-	-	-	7,256,019
Attend./Guidance/Health Program	213,005	-	-	-	-	-	-	-	213,005
Special Services Program	167,867	2,115	-	-	-	-	-	-	169,982
Instruction Improvement Program	104,850	75,411	-	-	-	-	-	-	180,261
Educational Media Program	148,121	64,252	-	-	-	-	-	-	212,373
Board of Education Program	9,547	-	-	-	-	-	-	-	9,547
District Administration Program	223,434	66,638	-	-	-	-	-	-	290,072
School Administration Program	667,032	-	-	-	-	-	-	-	667,032
Business Operation Program	154,082	-	-	-	-	-	-	-	154,082
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,107,026	-	-	-	-	-	-	-	1,107,026
Maintenance-Bldgs. & Equip	206,426	-	-	-	9,963	-	-	-	216,389
Maintenance-Grounds	-	830	-	-	-	-	-	-	830
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	744,599	-	-	-	-	-	-	-	744,599
Transportation-Activity Program	-	63,178	-	-	-	-	-	-	63,178
General Transportation Program	29,305	-	-	-	-	-	-	-	29,305
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,775,294	272,424	-	-	9,963	-	-	-	4,057,681
Food Services Program	-	-	495,643	-	-	-	-	-	495,643
Community Services Program	781	1,158,274	-	-	-	-	-	5,909	1,159,055
TOTAL NON-INSTRUCTION	781	1,158,274	495,643	-	-	-	-	5,909	1,654,698
Capital Assets Program	-	44,620	-	-	126,814	-	-	-	171,434
Debt Services Prg - Principal	79,614	-	-	-	757,090	-	-	-	836,704
Debt Services Prg - Interest	24,224	-	-	-	211,005	-	-	-	235,229
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10,308,206	2,303,044	495,643	-	1,104,872	-	-	5,909	14,211,765
Transfers Out	123,092	688,813	-	-	-	-	-	-	811,905
TOTAL EXPENDITURES & TRANS	10,431,298	2,991,857	495,643	-	1,104,872	-	-	5,909	15,023,670
Excess (Deficiency) of Revenue Over Expenditures & Transfers	5,748	260,559	1,857	-	73,018	-	-	383	341,182
Fund Balance as of July 1, 2002	636,253	1,363,182	-	-	666,840	-	-	97,222	2,666,275
Fund Balance as of June 30, 2003	642,001	1,623,741	1,857	-	739,858	-	-	97,605	3,007,457

IDAHO COUNTY

COTTONWOOD JOINT SCHOOL DISTRICT # 242

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	582,117	-	-	-	24,944	-	-	-	607,061
Other Local	35,610	66,408	61,315	-	2,220	-	-	143	165,553
State Sources	2,507,842	189,118	-	-	17,912	-	-	-	2,714,872
Federal Sources	-	673,372	111,983	-	-	-	-	-	785,355
Other Sources	210	-	-	-	4,170	-	-	-	4,380
TOTAL REVENUE	3,125,779	928,898	173,298	-	49,246	-	-	143	4,277,221
Transfers In	20,000	20,000	-	-	342,648	-	-	-	382,648
TOTAL REVENUE & TRANSFERS	3,145,779	948,898	173,298	-	391,894	-	-	143	4,659,869
EXPENDITURES									
Elementary School Program	872,115	120,378	-	-	-	-	-	-	992,493
Secondary School Program	954,822	180,447	-	-	45,970	-	-	250	1,181,239
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	153,375	39,019	-	-	-	-	-	-	192,394
Preschool Exceptional Program	15,446	7,065	-	-	-	-	-	-	22,511
Gifted & Talented Program	366	3,261	-	-	-	-	-	-	3,627
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	101,609	-	-	-	-	-	-	101,609
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,996,124	451,779	-	-	45,970	-	-	250	2,493,873
Attend./Guidance/Health Program	69,748	-	-	-	-	-	-	-	69,748
Special Services Program	8,801	16,667	-	-	-	-	-	-	25,468
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	105,065	-	-	-	-	-	-	-	105,065
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	190,074	2,750	-	-	-	-	-	-	192,824
School Administration Program	282,047	35,412	-	-	-	-	-	-	317,459
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	122,306	-	-	-	-	-	-	-	122,306
Maintenance-Bldgs. & Equip	79,623	128,766	-	-	69,159	-	-	-	277,548
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	172,288	-	-	-	86,451	-	-	-	258,739
Transportation-Activity Program	8,631	-	-	-	-	-	-	-	8,631
General Transportation Program	3,102	-	-	-	-	-	-	-	3,102
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,041,685	183,595	-	-	155,610	-	-	-	1,380,890
Food Services Program	10,119	-	171,233	-	8,079	-	-	-	189,431
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	10,119	-	171,233	-	8,079	-	-	-	189,431
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	169,688	-	-	-	169,688
Debt Services Prg - Interest	-	-	-	-	45,312	-	-	-	45,312
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,047,928	635,374	171,233	-	424,659	-	-	250	4,279,194
Transfers Out	87,991	282,025	-	-	12,632	-	-	-	382,648
TOTAL EXPENDITURES & TRANS	3,135,919	917,399	171,233	-	437,291	-	-	250	4,661,842
Excess (Deficiency) of Revenue Over Expenditures & Transfers	9,860	31,499	2,065	-	(45,397)	-	-	(107)	(1,973)
Fund Balance as of July 1, 2002	97,570	84,231	13,419	-	144,203	-	-	5,255	339,423
Fund Balance as of June 30, 2003	107,430	115,730	15,484	-	98,806	-	-	5,148	337,450

JEFFERSON COUNTY

JEFFERSON COUNTY JOINT SCHOOL DISTRICT # 251

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,292,258	-	-	1,347,470	180,787	-	-	-	2,820,515
Other Local	229,141	88,280	340,585	18,473	76,976	-	-	186,961	753,455
State Sources	16,494,605	274,340	-	-	328,912	-	-	-	17,097,857
Federal Sources	40,268	1,370,566	559,952	-	-	-	-	-	1,970,786
Other Sources	-	6,457	-	-	19,550	-	-	-	26,007
TOTAL REVENUE	18,056,272	1,739,643	900,537	1,365,943	606,225	-	-	186,961	22,668,620
Transfers In	34,042	190,000	-	-	85,000	-	-	-	309,042
TOTAL REVENUE & TRANSFERS	18,090,314	1,929,643	900,537	1,365,943	691,225	-	-	186,961	22,977,662
EXPENDITURES									
Elementary School Program	4,634,564	526,867	-	-	-	-	-	-	5,161,431
Secondary School Program	5,626,533	405,767	-	-	11,931	-	-	-	6,044,231
Alternative School Program	376,489	170	-	-	-	-	-	-	376,659
Exceptional Child Program	921,931	334,559	-	-	-	-	-	-	1,256,490
Preschool Exceptional Program	-	29,889	-	-	-	-	-	-	29,889
Gifted & Talented Program	67,227	-	-	-	-	-	-	-	67,227
Interscholastic Program	175,989	-	-	-	-	-	-	-	175,989
School Activity Program	55,157	-	-	-	-	-	-	-	55,157
Summer School Program	-	22,501	-	-	-	-	-	-	22,501
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	11,857,890	1,319,753	-	-	11,931	-	-	-	13,189,574
Attend./Guidance/Health Program	579,699	134,500	-	-	-	-	-	-	714,199
Special Services Program	418,029	99,678	-	-	-	-	-	-	517,707
Instruction Improvement Program	300,678	264,346	-	-	-	-	-	-	565,024
Educational Media Program	157,861	-	-	-	-	-	-	-	157,861
Board of Education Program	50,996	-	-	-	-	-	-	-	50,996
District Administration Program	703,080	38,160	-	-	-	-	-	175,091	741,240
School Administration Program	1,177,437	-	-	-	-	-	-	-	1,177,437
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	5,492	-	-	-	-	-	-	-	5,492
Buildings-Care Program	1,254,350	-	-	-	-	-	-	-	1,254,350
Maintenance-Bldgs. & Equip	336,414	-	-	-	193,536	-	-	-	529,950
Maintenance-Grounds	10,579	-	-	-	-	-	-	-	10,579
Security Program	69,355	-	-	-	-	-	-	-	69,355
Transport-School Program	1,050,939	-	-	-	242,248	-	-	-	1,293,187
Transportation-Activity Program	1,464	-	-	-	-	-	-	-	1,464
General Transportation Program	2,206	-	-	-	-	-	-	-	2,206
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	6,118,579	536,684	-	-	435,784	-	-	175,091	7,091,047
Food Services Program	59,556	-	902,711	-	-	-	-	-	962,267
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	59,556	-	902,711	-	-	-	-	-	962,267
Capital Assets Program	57,475	-	-	-	1,518,931	-	-	-	1,576,406
Debt Services Prg - Principal	-	-	-	775,000	-	-	-	-	775,000
Debt Services Prg - Interest	-	-	-	499,943	-	-	-	-	499,943
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	18,093,500	1,856,437	902,711	1,274,943	1,966,646	-	-	175,091	24,094,237
Transfers Out	190,000	34,042	-	-	85,000	-	-	-	309,042
TOTAL EXPENDITURES & TRANS	18,283,500	1,890,479	902,711	1,274,943	2,051,646	-	-	175,091	24,403,279
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(193,186)	39,164	(2,174)	91,000	(1,360,421)	-	-	11,870	(1,425,617)
Fund Balance as of July 1, 2002	2,338,244	75,910	104,449	1,390,939	3,221,371	-	-	210,757	7,130,913
Fund Balance as of June 30, 2003	2,145,058	115,074	102,275	1,481,939	1,860,950	-	-	222,627	5,705,296

JEFFERSON COUNTY

RIRIE JOINT SCHOOL DISTRICT # 252

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	195,038	-	-	190,507	98,602	-	-	-	484,147
Other Local	105,718	3,751	62,363	-	12,972	-	-	-	184,804
State Sources	3,452,291	74,392	-	-	25,805	-	-	-	3,552,488
Federal Sources	-	251,418	115,745	-	-	-	-	-	367,163
Other Sources	-	-	-	-	2,500,000	-	-	-	2,500,000
TOTAL REVENUE	3,753,047	329,561	178,108	190,507	2,637,379	-	-	-	7,088,602
Transfers In	2,448	2,532	12,528	794,069	487,471	-	-	-	1,299,048
TOTAL REVENUE & TRANSFERS	3,755,495	332,093	190,636	984,576	3,124,850	-	-	-	8,387,650
EXPENDITURES									
Elementary School Program	759,659	113,946	-	-	-	-	-	-	873,605
Secondary School Program	1,123,132	109,292	-	-	-	-	-	-	1,232,424
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	218,877	116,740	-	-	-	-	-	-	335,617
Preschool Exceptional Program	-	7,452	-	-	-	-	-	-	7,452
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	91,447	-	-	-	-	-	-	-	91,447
School Activity Program	42,645	-	-	-	-	-	-	-	42,645
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,235,760	347,430	-	-	-	-	-	-	2,583,190
Attend./Guidance/Health Program	101,381	14,589	-	-	-	-	-	-	115,970
Special Services Program	127,033	-	-	-	-	-	-	-	127,033
Instruction Improvement Program	20,149	2,521	-	-	-	-	-	-	22,670
Educational Media Program	148,763	-	-	-	-	-	-	-	148,763
Board of Education Program	10,338	-	-	-	-	-	-	-	10,338
District Administration Program	207,520	-	-	-	-	-	-	-	207,520
School Administration Program	343,410	-	-	-	-	-	-	-	343,410
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	300,229	-	-	-	-	-	-	-	300,229
Maintenance-Bldgs. & Equip	142,401	-	-	-	-	-	-	-	142,401
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	209,999	-	-	-	62,514	-	-	-	272,513
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,611,223	17,110	-	-	62,514	-	-	-	1,690,847
Food Services Program	-	-	199,037	-	-	-	-	-	199,037
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	199,037	-	-	-	-	-	199,037
Capital Assets Program	-	-	-	-	319,873	-	-	-	319,873
Debt Services Prg - Principal	-	-	-	1,005,000	-	-	-	-	1,005,000
Debt Services Prg - Interest	-	-	-	50,650	-	-	-	-	50,650
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,846,983	364,540	199,037	1,055,650	382,387	-	-	-	5,848,597
Transfers Out	499,140	5,839	-	-	794,069	-	-	-	1,299,048
TOTAL EXPENDITURES & TRANS	4,346,123	370,379	199,037	1,055,650	1,176,456	-	-	-	7,147,645
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(590,628)	(38,286)	(8,401)	(71,074)	1,948,394	-	-	-	1,240,005
Fund Balance as of July 1, 2002	973,076	(25,562)	(26,492)	71,074	656,337	-	-	-	1,648,433
Fund Balance as of June 30, 2003	382,448	(63,848)	(34,893)	-	2,604,731	-	-	-	2,888,438

JEFFERSON COUNTY

WEST JEFFERSON SCHOOL DISTRICT # 253

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	255,816	-	-	324,725	196,728	-	-	-	777,269
Other Local	93,171	2,555	59,361	2,506	11,423	-	-	-	169,016
State Sources	3,626,689	105,992	-	-	23,887	-	-	-	3,756,568
Federal Sources	-	350,473	87,512	-	-	-	-	-	437,985
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,975,676	459,020	146,873	327,231	232,038	-	-	-	5,140,838
Transfers In	-	30,000	39,372	-	852,092	-	-	-	921,464
TOTAL REVENUE & TRANSFERS	3,975,676	489,020	186,245	327,231	1,084,130	-	-	-	6,062,302
EXPENDITURES									
Elementary School Program	1,005,634	290,171	-	-	-	-	-	-	1,295,805
Secondary School Program	1,160,425	36,900	-	-	-	-	-	-	1,197,325
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	158,788	71,899	-	-	-	-	-	-	230,687
Preschool Exceptional Program	20,729	10,186	-	-	-	-	-	-	30,915
Gifted & Talented Program	6,103	-	-	-	-	-	-	-	6,103
Interscholastic Program	55,106	-	-	-	-	-	-	-	55,106
School Activity Program	12,937	-	-	-	-	-	-	-	12,937
Summer School Program	-	12,373	-	-	-	-	-	-	12,373
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,419,722	421,529	-	-	-	-	-	-	2,841,251
Attend./Guidance/Health Program	123,510	5,856	-	-	-	-	-	-	129,366
Special Services Program	7,350	40,528	-	-	-	-	-	-	47,878
Instruction Improvement Program	12,609	17,884	-	-	-	-	-	-	30,493
Educational Media Program	63,430	-	-	-	-	-	-	-	63,430
Board of Education Program	24,632	-	-	-	-	-	-	-	24,632
District Administration Program	161,640	-	-	-	-	-	-	-	161,640
School Administration Program	293,382	-	-	-	-	-	-	-	293,382
Business Operation Program	61,117	-	-	-	-	-	-	-	61,117
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	242,256	-	-	-	-	-	-	-	242,256
Maintenance-Bldgs. & Equip	120,636	-	-	-	74,679	-	-	-	195,315
Maintenance-Grounds	-	-	-	-	13,263	-	-	-	13,263
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	280,806	-	-	-	55,350	-	-	-	336,156
Transportation-Activity Program	16,821	-	-	-	-	-	-	-	16,821
General Transportation Program	1,492	-	-	-	-	-	-	-	1,492
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,409,681	64,268	-	-	143,292	-	-	-	1,617,241
Food Services Program	-	-	173,149	-	-	-	-	-	173,149
Community Services Program	-	6,588	-	-	-	-	-	-	6,588
TOTAL NON-INSTRUCTION	-	6,588	173,149	-	-	-	-	-	179,737
Capital Assets Program	-	-	-	-	34,688	-	-	-	34,688
Debt Services Prg - Principal	-	-	-	120,000	-	-	-	-	120,000
Debt Services Prg - Interest	-	-	-	131,206	-	-	-	-	131,206
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,829,403	492,385	173,149	251,206	177,980	-	-	-	4,924,123
Transfers Out	891,464	-	-	-	30,000	-	-	-	921,464
TOTAL EXPENDITURES & TRANS	4,720,867	492,385	173,149	251,206	207,980	-	-	-	5,845,587
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(745,191)	(3,365)	13,096	76,025	876,150	-	-	-	216,715
Fund Balance as of July 1, 2002	1,203,457	101,747	16,758	203,459	1,015,932	-	-	-	2,541,353
Fund Balance as of June 30, 2003	458,266	98,382	29,854	279,484	1,892,082	-	-	-	2,758,068

JEROME COUNTY

JEROME JOINT SCHOOL DISTRICT # 261

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,553,122	-	-	303,151	201,481	-	-	-	3,057,754
Other Local	134,034	868,431	226,694	6,068	21,780	-	-	-	1,257,007
State Sources	11,382,680	160,159	-	-	113,959	-	-	-	11,656,798
Federal Sources	-	1,539,943	504,898	-	-	-	-	-	2,044,841
Other Sources	-	-	-	-	886,780	-	-	-	886,780
TOTAL REVENUE	14,069,836	2,568,533	731,592	309,219	1,224,000	-	-	-	18,903,180
Transfers In	-	6,047	-	-	262,000	-	-	-	268,047
TOTAL REVENUE & TRANSFERS	14,069,836	2,574,580	731,592	309,219	1,486,000	-	-	-	19,171,227
EXPENDITURES									
Elementary School Program	3,926,339	576,954	-	-	-	-	-	-	4,503,293
Secondary School Program	4,075,130	270,605	-	-	-	-	-	-	4,345,735
Alternative School Program	120,484	-	-	-	-	-	-	-	120,484
Exceptional Child Program	774,317	404,895	-	-	-	-	-	-	1,179,212
Preschool Exceptional Program	90,222	32,779	-	-	-	-	-	-	123,001
Gifted & Talented Program	64,249	-	-	-	-	-	-	-	64,249
Interscholastic Program	56,215	-	-	-	-	-	-	-	56,215
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	51,891	-	-	-	-	-	-	51,891
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	9,106,956	1,337,124	-	-	-	-	-	-	10,444,080
Attend./Guidance/Health Program	495,531	102,724	-	-	-	-	-	-	598,255
Special Services Program	196,173	-	-	-	-	-	-	-	196,173
Instruction Improvement Program	377,745	1,182,685	-	-	-	-	-	-	1,560,430
Educational Media Program	282,570	-	-	-	-	-	-	-	282,570
Board of Education Program	41,479	-	-	-	-	-	-	-	41,479
District Administration Program	246,899	-	-	-	-	-	-	-	246,899
School Administration Program	905,455	-	-	-	-	-	-	-	905,455
Business Operation Program	167,675	-	-	-	-	-	-	-	167,675
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,085,872	-	-	-	-	-	-	-	1,085,872
Maintenance-Bldgs. & Equip	281,040	192,883	-	-	-	-	-	-	473,923
Maintenance-Grounds	111,916	-	-	-	-	-	-	-	111,916
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	741,432	-	-	-	-	-	-	-	741,432
Transportation-Activity Program	56,545	-	-	-	-	-	-	-	56,545
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	4,990,332	1,478,292	-	-	-	-	-	-	6,468,624
Food Services Program	60,991	-	753,335	-	-	-	-	-	814,326
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	60,991	-	753,335	-	-	-	-	-	814,326
Capital Assets Program	-	-	-	-	1,137,618	-	-	-	1,137,618
Debt Services Prg - Principal	-	-	-	185,000	-	-	-	-	185,000
Debt Services Prg - Interest	-	-	-	116,381	-	-	-	-	116,381
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	14,158,279	2,815,416	753,335	301,381	1,137,618	-	-	-	19,166,029
Transfers Out	268,047	-	-	-	-	-	-	-	268,047
TOTAL EXPENDITURES & TRANS	14,426,326	2,815,416	753,335	301,381	1,137,618	-	-	-	19,434,076
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(356,490)	(240,836)	(21,743)	7,838	348,382	-	-	-	(262,849)
Fund Balance as of July 1, 2002	1,264,769	315,193	55,189	417,155	219,887	-	-	-	2,272,193
Fund Balance as of June 30, 2003	908,279	74,357	33,446	424,993	568,269	-	-	-	2,009,344

JEROME COUNTY

VALLEY SCHOOL DISTRICT # 262

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	378,317	-	-	359,842	-	-	-	-	738,159
Other Local	49,726	12,242	76,676	-	-	-	-	-	138,644
State Sources	3,365,189	47,993	-	-	23,788	-	-	-	3,436,970
Federal Sources	3,476	772,129	195,694	-	-	-	-	-	971,299
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,796,708	832,364	272,370	359,842	23,788	-	-	-	5,285,072
Transfers In	36,845	1,941	15,250	-	89,888	-	-	-	143,924
TOTAL REVENUE & TRANSFERS	3,833,553	834,305	287,620	359,842	113,676	-	-	-	5,428,996
EXPENDITURES									
Elementary School Program	834,146	337,393	-	-	-	-	-	-	1,171,539
Secondary School Program	1,338,445	149,620	-	-	-	-	-	-	1,488,065
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	137,742	70,674	-	-	-	-	-	-	208,416
Preschool Exceptional Program	18,206	3,382	-	-	-	-	-	-	21,588
Gifted & Talented Program	1,036	-	-	-	-	-	-	-	1,036
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,329,575	561,069	-	-	-	-	-	-	2,890,644
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	64,342	-	-	-	-	-	-	-	64,342
Instruction Improvement Program	56,625	156,860	-	-	-	-	-	-	213,485
Educational Media Program	76,032	-	-	-	-	-	-	-	76,032
Board of Education Program	91,975	-	-	-	-	-	-	-	91,975
District Administration Program	105,726	-	-	-	-	-	-	-	105,726
School Administration Program	194,062	-	-	-	-	-	-	-	194,062
Business Operation Program	1,899	28,141	-	-	-	-	-	-	30,040
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	294,204	10,958	-	-	-	-	-	-	305,162
Maintenance-Bldgs. & Equip	24,338	-	-	-	113,759	-	-	-	138,097
Maintenance-Grounds	1,974	-	-	-	-	-	-	-	1,974
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	395,935	-	-	-	-	-	-	-	395,935
Transportation-Activity Program	22,933	11,720	-	-	-	-	-	-	34,653
General Transportation Program	20,591	-	-	-	-	-	-	-	20,591
Other Support Services Program	-	62,925	-	-	-	-	-	-	62,925
TOTAL SUPPORT SERVICES	1,350,636	270,604	-	-	113,759	-	-	-	1,734,999
Food Services Program	-	-	283,951	-	-	-	-	-	283,951
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	283,951	-	-	-	-	-	283,951
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	220,000	-	-	-	-	220,000
Debt Services Prg - Interest	-	-	-	144,872	-	-	-	-	144,872
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,680,211	831,673	283,951	364,872	113,759	-	-	-	5,274,466
Transfers Out	107,079	36,845	-	-	-	-	-	-	143,924
TOTAL EXPENDITURES & TRANS	3,787,290	868,518	283,951	364,872	113,759	-	-	-	5,418,390
Excess (Deficiency) of Revenue Over Expenditures & Transfers	46,263	(34,213)	3,669	(5,030)	(83)	-	-	-	10,606
Fund Balance as of July 1, 2002	864,052	(4,407)	52,563	5,338	-	-	-	-	917,546
Fund Balance as of June 30, 2003	910,315	(38,620)	56,232	308	(83)	-	-	-	928,152

KOOTENAI COUNTY

COEUR D' ALENE SCHOOL DISTRICT # 271

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	15,158,083	-	-	1,551,147	5,502,571	-	-	-	22,211,801
Other Local	767,675	1,798,099	1,270,290	37,915	99,444	-	222,906	892	4,196,329
State Sources	28,250,319	700,177	-	-	339,959	-	-	-	29,290,455
Federal Sources	84,706	3,141,053	1,361,576	-	-	-	-	-	4,587,335
Other Sources	4,670	-	-	-	-	-	-	-	4,670
TOTAL REVENUE	44,265,453	5,639,329	2,631,866	1,589,062	5,941,974	-	222,906	892	60,290,590
Transfers In	218,053	156,121	158,186	-	238,000	-	42,000	-	812,360
TOTAL REVENUE & TRANSFERS	44,483,506	5,795,450	2,790,052	1,589,062	6,179,974	-	264,906	892	61,102,950
EXPENDITURES									
Elementary School Program	12,300,094	1,448,791	-	-	30,628	-	-	-	13,779,513
Secondary School Program	10,314,659	895,243	-	-	16,049	-	78,713	-	11,304,664
Alternative School Program	1,291,485	255,243	-	-	-	-	-	-	1,546,728
Exceptional Child Program	2,998,531	946,573	-	-	-	-	-	-	3,945,104
Preschool Exceptional Program	254,451	53,183	-	-	-	-	-	-	307,634
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	1,027,524	-	-	-	-	-	-	-	1,027,524
School Activity Program	132,777	-	-	-	-	-	-	-	132,777
Summer School Program	27,192	3,052	-	-	-	-	-	-	30,244
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	127,215	41,318	-	-	-	-	-	-	168,533
TOTAL INSTRUCTION	28,473,928	3,643,403	-	-	46,677	-	78,713	-	32,242,721
Attend./Guidance/Health Program	1,538,752	81,503	-	-	-	-	498	-	1,620,753
Special Services Program	1,053,169	72,130	-	-	-	-	-	-	1,125,299
Instruction Improvement Program	563,341	989,403	-	-	-	-	27	-	1,552,771
Educational Media Program	636,214	1,804	-	-	-	-	-	-	638,018
Board of Education Program	131,390	-	-	-	-	-	-	-	131,390
District Administration Program	624,099	234,291	-	-	-	-	-	1,044	858,390
School Administration Program	3,202,815	27,585	-	-	-	-	353	-	3,230,753
Business Operation Program	675,609	5,460	-	-	-	-	-	-	681,069
Central Service Program	-	-	-	-	-	-	112,214	-	112,214
Buildings-Care Program	3,280,997	18,568	-	-	495	-	-	-	3,300,060
Maintenance-Bldgs. & Equip	1,217,095	3,397	-	-	207,420	-	-	-	1,427,912
Maintenance-Grounds	361,012	6,875	-	-	12,155	-	-	-	380,042
Security Program	196,370	25,000	-	-	-	-	-	-	221,370
Transport-School Program	1,457,640	823	-	-	169,453	-	-	-	1,627,916
Transportation-Activity Program	140,766	10,853	-	-	-	-	-	-	151,619
General Transportation Program	45,513	54	-	-	-	-	-	-	45,567
Other Support Services Program	512,972	17,658	-	-	177,780	-	-	-	708,410
TOTAL SUPPORT SERVICES	15,637,754	1,495,404	-	-	567,303	-	113,092	1,044	17,813,553
Food Services Program	-	11,482	2,689,526	-	-	-	-	-	2,701,008
Community Services Program	-	591,399	-	-	-	-	-	-	591,399
TOTAL NON-INSTRUCTION	-	602,881	2,689,526	-	-	-	-	-	3,292,407
Capital Assets Program	-	-	-	-	1,642,396	-	-	-	1,642,396
Debt Services Prg - Principal	-	-	-	735,409	-	-	-	-	735,409
Debt Services Prg - Interest	-	-	-	627,821	41,072	-	-	-	668,893
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	44,111,682	5,741,688	2,689,526	1,363,230	2,297,448	-	191,805	1,044	56,395,379
Transfers Out	536,130	243,410	32,820	-	-	-	-	-	812,360
TOTAL EXPENDITURES & TRANS	44,647,812	5,985,098	2,722,346	1,363,230	2,297,448	-	191,805	1,044	57,207,739
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(164,306)	(189,648)	67,706	225,832	3,882,526	-	73,101	(152)	3,895,211
Fund Balance as of July 1, 2002	1,982,892	1,783,357	145,211	1,957,049	2,327,470	-	(64,308)	605	8,131,671
Fund Balance as of June 30, 2003	1,818,586	1,593,709	212,917	2,182,881	6,209,996	-	8,793	453	12,026,882

KOOTENAI COUNTY

COEUR D' ALENE CHARTER ACADEMY

COEUR D' ALENE SCHOOL DISTRICT # 271

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	48,253	80,250	-	-	-	-	-	42,198	128,503
State Sources	1,689,786	5,991	-	-	9,017	-	-	-	1,704,794
Federal Sources	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,738,039	86,241	-	-	9,017	-	-	42,198	1,833,297
Transfers In	-	-	-	-	359,136	-	-	-	359,136
TOTAL REVENUE & TRANSFERS	1,738,039	86,241	-	-	368,153	-	-	42,198	2,192,433
EXPENDITURES									
Elementary School Program	-	-	-	-	-	-	-	-	-
Secondary School Program	922,420	218,054	-	-	-	-	-	-	1,140,474
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	996	300	-	-	-	-	-	-	1,296
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	39,175	-	-	-	-	-	-	-	39,175
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	962,591	218,354	-	-	-	-	-	-	1,180,945
Attend./Guidance/Health Program	1,075	-	-	-	-	-	-	-	1,075
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	304,790	29,428	-	-	-	-	-	111	334,218
Business Operation Program	61,390	7,171	-	-	-	-	-	6,119	68,561
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	85,428	-	-	-	-	-	-	-	85,428
Maintenance-Bldgs. & Equip	4,190	6,884	-	-	-	-	-	-	11,074
Maintenance-Grounds	3,806	-	-	-	-	-	-	-	3,806
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	775	-	-	-	-	-	-	-	775
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	461,454	43,483	-	-	-	-	-	6,230	504,937
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	360,796	-	-	-	360,796
Debt Services Prg - Principal	20,796	-	-	-	-	-	-	-	20,796
Debt Services Prg - Interest	85,446	-	-	-	-	-	-	-	85,446
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,530,287	261,837	-	-	360,796	-	-	6,230	2,152,920
Transfers Out	246,203	62,933	-	-	-	-	-	50,000	309,136
TOTAL EXPENDITURES & TRANS	1,776,490	324,770	-	-	360,796	-	-	56,230	2,462,056
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(38,451)	(238,529)	-	-	7,357	-	-	(14,032)	(269,623)
Fund Balance as of July 1, 2002	150,558	272,948	-	-	5,929	-	-	29,101	429,435
Fund Balance as of June 30, 2003	112,107	34,419	-	-	13,286	-	-	15,069	159,812

KOOTENAI COUNTY

LAKELAND SCHOOL DISTRICT # 272

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	3,807,346	-	-	1,954,255	621,005	-	-	-	6,382,606
Other Local	116,985	88,260	446,116	27,715	2,084	-	-	-	681,160
State Sources	14,499,757	362,423	-	-	154,116	-	-	-	15,016,296
Federal Sources	13,926	1,240,068	511,326	-	-	-	-	-	1,765,320
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	18,438,014	1,690,751	957,442	1,981,970	777,205	-	-	-	23,845,382
Transfers In	56,441	15,000	3,564	-	128,234	-	-	-	203,239
TOTAL REVENUE & TRANSFERS	18,494,455	1,705,751	961,006	1,981,970	905,439	-	-	-	24,048,621
EXPENDITURES									
Elementary School Program	5,338,381	757,761	-	-	-	-	-	-	6,096,142
Secondary School Program	4,898,466	243,066	-	-	-	-	-	-	5,141,532
Alternative School Program	227,989	-	-	-	-	-	-	-	227,989
Exceptional Child Program	1,113,179	479,882	-	-	-	-	-	-	1,593,061
Preschool Exceptional Program	-	24,119	-	-	-	-	-	-	24,119
Gifted & Talented Program	97,807	-	-	-	-	-	-	-	97,807
Interscholastic Program	391,930	-	-	-	-	-	-	-	391,930
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	31,633	-	-	-	-	-	-	-	31,633
Adult School Program	1,873	-	-	-	-	-	-	-	1,873
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	12,101,258	1,504,828	-	-	-	-	-	-	13,606,086
Attend./Guidance/Health Program	603,241	21,559	-	-	-	-	-	-	624,800
Special Services Program	343,398	855	-	-	-	-	-	-	344,253
Instruction Improvement Program	32,024	-	-	-	-	-	-	-	32,024
Educational Media Program	502,800	-	-	-	-	-	-	-	502,800
Board of Education Program	84,215	-	-	-	-	-	-	-	84,215
District Administration Program	587,487	126,524	-	-	-	-	-	-	714,011
School Administration Program	1,443,883	-	-	-	-	-	-	-	1,443,883
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,008,317	-	-	-	-	-	-	-	1,008,317
Maintenance-Bldgs. & Equip	541,782	-	-	-	-	-	-	-	541,782
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	1,012,978	-	-	-	-	-	-	-	1,012,978
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	25,915	-	-	-	-	-	-	-	25,915
Other Support Services Program	-	25,430	-	-	-	-	-	-	25,430
TOTAL SUPPORT SERVICES	6,186,040	174,368	-	-	-	-	-	-	6,360,408
Food Services Program	-	-	921,257	-	-	-	-	-	921,257
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	921,257	-	-	-	-	-	921,257
Capital Assets Program	183,140	-	-	-	505,923	-	-	-	689,063
Debt Services Prg - Principal	-	-	-	1,325,000	536,443	-	-	-	1,861,443
Debt Services Prg - Interest	-	-	-	550,689	38,995	-	-	-	589,684
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	18,470,438	1,679,196	921,257	1,875,689	1,081,361	-	-	-	24,027,941
Transfers Out	141,849	20,266	36,175	-	4,949	-	-	-	203,239
TOTAL EXPENDITURES & TRANS	18,612,287	1,699,462	957,432	1,875,689	1,086,310	-	-	-	24,231,180
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(117,832)	6,289	3,574	106,281	(180,871)	-	-	-	(182,559)
Fund Balance as of July 1, 2002	791,228	66,052	77,529	1,973,442	491,902	-	-	-	3,400,153
Fund Balance as of June 30, 2003	673,396	72,341	81,103	2,079,723	311,031	-	-	-	3,217,594

KOOTENAI COUNTY

POST FALLS SCHOOL DISTRICT # 273

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	5,200,601	-	-	2,369,349	-	-	-	-	7,569,950
Other Local	144,529	113,322	578,248	-	63,629	-	-	-	899,728
State Sources	16,799,758	409,745	-	-	168,883	-	-	-	17,378,386
Federal Sources	-	1,523,136	719,625	-	-	-	-	-	2,242,761
Other Sources	-	-	-	-	7,244,259	-	-	-	7,244,259
TOTAL REVENUE	22,144,888	2,046,203	1,297,873	2,369,349	7,476,771	-	-	-	35,335,084
Transfers In	-	16,202	73,912	-	120,707	-	-	-	210,821
TOTAL REVENUE & TRANSFERS	22,144,888	2,062,405	1,371,785	2,369,349	7,597,478	-	-	-	35,545,905
EXPENDITURES									
Elementary School Program	6,407,420	1,038,233	-	-	-	-	-	-	7,445,653
Secondary School Program	5,905,266	292,767	-	-	-	-	-	-	6,198,033
Alternative School Program	410,036	24,191	-	-	-	-	-	-	434,227
Exceptional Child Program	1,421,947	517,877	-	-	-	-	-	-	1,939,824
Preschool Exceptional Program	99,766	33,778	-	-	-	-	-	-	133,544
Gifted & Talented Program	111,269	-	-	-	-	-	-	-	111,269
Interscholastic Program	317,857	-	-	-	-	-	-	-	317,857
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	13,680	-	-	-	-	-	-	-	13,680
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	14,687,241	1,906,846	-	-	-	-	-	-	16,594,087
Attend./Guidance/Health Program	685,975	-	-	-	-	-	-	-	685,975
Special Services Program	455,984	-	-	-	-	-	-	-	455,984
Instruction Improvement Program	27,689	36,428	-	-	-	-	-	-	64,117
Educational Media Program	281,045	-	-	-	-	-	-	-	281,045
Board of Education Program	12,089	-	-	-	-	-	-	-	12,089
District Administration Program	216,827	-	-	-	-	-	-	-	216,827
School Administration Program	1,205,867	-	-	-	-	-	-	-	1,205,867
Business Operation Program	483,616	8,815	-	-	-	-	-	-	492,431
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,584,511	-	-	-	-	-	-	-	1,584,511
Maintenance-Bldgs. & Equip	1,349,788	-	-	-	-	-	-	-	1,349,788
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	25,000	-	-	-	-	-	-	-	25,000
Transport-School Program	919,562	-	-	-	-	-	-	-	919,562
Transportation-Activity Program	50,035	-	-	-	-	-	-	-	50,035
General Transportation Program	4,114	-	-	-	-	-	-	-	4,114
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	7,302,102	45,243	-	-	-	-	-	-	7,347,345
Food Services Program	-	-	1,261,281	-	-	-	-	-	1,261,281
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	1,261,281	-	-	-	-	-	1,261,281
Capital Assets Program	-	-	-	-	2,355,187	-	-	-	2,355,187
Debt Services Prg - Principal	-	-	-	900,000	-	-	-	-	900,000
Debt Services Prg - Interest	-	-	-	981,399	-	-	-	-	981,399
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	21,989,343	1,952,089	1,261,281	1,881,399	2,355,187	-	-	-	29,439,299
Transfers Out	210,821	-	-	-	-	-	-	-	210,821
TOTAL EXPENDITURES & TRANS	22,200,164	1,952,089	1,261,281	1,881,399	2,355,187	-	-	-	29,650,120
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(55,276)	110,316	110,504	487,950	5,242,291	-	-	-	5,895,785
Fund Balance as of July 1, 2002	996,391	332,300	(42,484)	1,084,783	635,430	-	-	-	3,006,420
Fund Balance as of June 30, 2003	941,115	442,616	68,020	1,572,733	5,877,721	-	-	-	8,902,205

KOOTENAI COUNTY

KOOTENAI JOINT SCHOOL DISTRICT # 274

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	906,569	-	-	-	-	-	-	-	906,569
Other Local	87,546	8,582	38,759	39,413	3,016,865	-	-	-	3,191,165
State Sources	1,236,579	50,041	-	-	10,421	-	-	-	1,297,041
Federal Sources	-	132,973	42,110	-	-	-	-	-	175,083
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,230,694	191,596	80,869	39,413	3,027,286	-	-	-	5,569,858
Transfers In	-	27,118	-	-	14,581	-	-	-	41,699
TOTAL REVENUE & TRANSFERS	2,230,694	218,714	80,869	39,413	3,041,867	-	-	-	5,611,557
EXPENDITURES									
Elementary School Program	509,242	143,417	-	-	-	-	-	-	652,659
Secondary School Program	732,795	71,232	-	-	-	-	-	-	804,027
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	84,496	179	-	-	-	-	-	-	84,675
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	57,363	-	-	-	-	-	-	-	57,363
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	10,051	-	-	-	-	-	-	10,051
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,383,896	224,879	-	-	-	-	-	-	1,608,775
Attend./Guidance/Health Program	57,923	-	-	-	-	-	-	-	57,923
Special Services Program	61,493	983	-	-	-	-	-	-	62,476
Instruction Improvement Program	450	-	-	-	-	-	-	-	450
Educational Media Program	74,773	-	-	-	-	-	-	-	74,773
Board of Education Program	2,315	-	-	-	-	-	-	-	2,315
District Administration Program	85,104	930	-	-	-	-	-	-	86,034
School Administration Program	137,647	-	-	-	-	-	-	-	137,647
Business Operation Program	59,339	-	-	-	-	-	-	-	59,339
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	198,063	-	-	-	-	-	-	-	198,063
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	208,848	-	-	-	-	-	-	-	208,848
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	885,955	1,913	-	-	-	-	-	-	887,868
Food Services Program	5,147	-	80,059	-	-	-	-	-	85,206
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	5,147	-	80,059	-	-	-	-	-	85,206
Capital Assets Program	-	-	-	-	268,421	-	-	-	268,421
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,274,998	226,792	80,059	-	268,421	-	-	-	2,850,270
Transfers Out	41,699	-	-	-	-	-	-	-	41,699
TOTAL EXPENDITURES & TRANS	2,316,697	226,792	80,059	-	268,421	-	-	-	2,891,969
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(86,003)	(8,078)	810	39,413	2,773,446	-	-	-	2,719,588
Fund Balance as of July 1, 2002	454,573	65,834	55,648	-	294,679	-	-	-	870,734
Fund Balance as of June 30, 2003	368,570	57,756	56,458	39,413	3,068,125	-	-	-	3,590,322

LATAH COUNTY

MOSCOW SCHOOL DISTRICT # 281

(EXCLUDES CHARTER SCHOOLS)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	8,109,021	-	-	886,556	-	-	-	-	8,995,577
Other Local	182,715	316,704	348,628	43,433	43,189	-	-	52,157	934,669
State Sources	8,512,091	131,722	-	-	89,055	-	-	-	8,732,868
Federal Sources	-	957,470	260,625	-	-	-	-	-	1,218,095
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	16,803,827	1,405,896	609,253	929,989	132,244	-	-	52,157	19,881,209
Transfers In	68,361	10,963	46,011	-	464,250	-	-	-	589,585
TOTAL REVENUE & TRANSFERS	16,872,188	1,416,859	655,264	929,989	596,494	-	-	52,157	20,470,794
EXPENDITURES									
Elementary School Program	3,873,916	363,309	-	-	-	-	-	-	4,237,225
Secondary School Program	3,987,280	74,749	-	-	-	-	-	-	4,062,029
Alternative School Program	92,596	-	-	-	-	-	-	-	92,596
Exceptional Child Program	1,397,733	297,733	-	-	-	-	-	-	1,695,466
Preschool Exceptional Program	94,261	18,731	-	-	-	-	-	-	112,992
Gifted & Talented Program	218,569	-	-	-	-	-	-	-	218,569
Interscholastic Program	281,641	-	-	-	-	-	-	44,889	281,641
School Activity Program	42,519	-	-	-	-	-	-	-	42,519
Summer School Program	11,087	1,356	-	-	-	-	-	-	12,443
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	9,999,602	755,878	-	-	-	-	-	44,889	10,755,480
Attend./Guidance/Health Program	631,675	110,849	-	-	-	-	-	-	742,524
Special Services Program	331,958	38,985	-	-	-	-	-	-	370,943
Instruction Improvement Program	373,776	267,604	-	-	99,137	-	-	-	740,517
Educational Media Program	342,759	-	-	-	-	-	-	-	342,759
Board of Education Program	114,101	-	-	-	-	-	-	-	114,101
District Administration Program	346,365	-	-	-	-	-	-	-	346,365
School Administration Program	1,217,384	-	-	-	-	-	-	-	1,217,384
Business Operation Program	335,774	-	-	-	18,536	-	-	-	354,310
Central Service Program	60,129	-	-	-	-	-	-	-	60,129
Buildings-Care Program	596,143	-	-	-	-	-	-	-	596,143
Maintenance-Bldgs. & Equip	752,725	5,000	-	-	69,835	-	-	-	827,560
Maintenance-Grounds	85,184	10,078	-	-	-	-	-	-	95,262
Security Program	284	-	-	-	-	-	-	-	284
Transport-School Program	548,999	-	-	-	141,734	-	-	-	690,733
Transportation-Activity Program	64,013	-	-	-	-	-	-	-	64,013
General Transportation Program	28,151	-	-	-	36,212	-	-	-	64,363
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	5,829,420	432,516	-	-	365,454	-	-	-	6,627,390
Food Services Program	-	-	604,900	-	-	-	-	-	604,900
Community Services Program	-	182,750	-	-	-	-	-	-	182,750
TOTAL NON-INSTRUCTION	-	182,750	604,900	-	-	-	-	-	787,650
Capital Assets Program	-	-	-	-	14,466	-	-	-	14,466
Debt Services Prg - Principal	-	-	-	1,120,000	-	-	-	-	1,120,000
Debt Services Prg - Interest	-	-	-	165,508	-	-	-	-	165,508
Debt Services Prg - Refunded Debt	254	-	-	58,337	-	-	-	-	58,591
TOTAL EXPENDITURES	15,829,276	1,371,144	604,900	1,343,845	379,920	-	-	44,889	19,529,085
Transfers Out	521,224	68,361	-	-	-	-	-	-	589,585
TOTAL EXPENDITURES & TRANS	16,350,500	1,439,505	604,900	1,343,845	379,920	-	-	44,889	20,118,670
Excess (Deficiency) of Revenue Over Expenditures & Transfers	521,688	(22,646)	50,364	(413,856)	216,574	-	-	7,268	352,124
Fund Balance as of July 1, 2002	971,125	337,781	162,346	975,423	177,239	-	-	-	2,623,914
Fund Balance as of June 30, 2003	1,492,813	315,135	212,710	561,567	393,813	-	-	7,268	2,976,038

LATAH COUNTY

MOSCOW CHARTER SCHOOL

MOSCOW SCHOOL DISTRICT # 281

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	25,183	26,750	12,732	-	10,900	-	-	-	75,565
State Sources	443,760	-	-	-	-	-	-	-	443,760
Federal Sources	-	51,655	9,154	-	-	-	-	-	60,809
Other Sources	-	-	-	-	324,805	-	-	-	324,805
TOTAL REVENUE	468,943	78,405	21,886	-	335,705	-	-	-	904,939
Transfers In	-	-	-	-	40,105	-	-	-	40,105
TOTAL REVENUE & TRANSFERS	468,943	78,405	21,886	-	375,810	-	-	-	945,044
EXPENDITURES									
Elementary School Program	281,981	65,135	-	-	-	-	-	-	347,116
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	281,981	65,135	-	-	-	-	-	-	347,116
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	11,816	-	-	-	-	-	-	-	11,816
School Administration Program	35,306	85,248	-	-	-	-	-	-	120,554
Business Operation Program	29,707	-	-	-	-	-	-	-	29,707
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	20,852	-	-	-	-	-	-	-	20,852
Maintenance-Bldgs. & Equip	10,412	-	-	-	-	-	-	-	10,412
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	2,667	-	-	-	-	-	-	-	2,667
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	110,760	85,248	-	-	-	-	-	-	196,008
Food Services Program	-	-	21,886	-	-	-	-	-	21,886
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	21,886	-	-	-	-	-	21,886
Capital Assets Program	-	-	-	-	227,552	-	-	-	227,552
Debt Services Prg - Principal	-	-	-	-	4,735	-	-	-	4,735
Debt Services Prg - Interest	-	-	-	-	33,975	-	-	-	33,975
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	392,741	150,383	21,886	-	266,262	-	-	-	831,272
Transfers Out	40,105	-	-	-	-	-	-	-	40,105
TOTAL EXPENDITURES & TRANS	432,846	150,383	21,886	-	266,262	-	-	-	871,377
Excess (Deficiency) of Revenue Over Expenditures & Transfers	36,097	(71,978)	-	-	109,548	-	-	-	73,667
Fund Balance as of July 1, 2002	(36,695)	75,628	-	-	(114,100)	-	-	-	(75,167)
Fund Balance as of June 30, 2003	(598)	3,650	-	-	(4,552)	-	-	-	(1,500)

LATAH COUNTY

RENAISSANCE CHARTER SCHOOL

MOSCOW SCHOOL DISTRICT # 281

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	-	-	-	-	-	-	-	-	-
Other Local	25,133	35,006	5,512	-	-	-	-	-	65,651
State Sources	600,262	5,754	-	-	2,895	-	-	-	608,911
Federal Sources	-	91,021	9,271	-	-	-	-	-	100,292
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	625,395	131,781	14,783	-	2,895	-	-	-	774,854
Transfers In	-	23,385	5,902	-	-	-	-	-	29,287
TOTAL REVENUE & TRANSFERS	625,395	155,166	20,685	-	2,895	-	-	-	804,141
EXPENDITURES									
Elementary School Program	161,296	90,697	-	-	-	-	-	-	251,993
Secondary School Program	151,578	-	-	-	-	-	-	-	151,578
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	30,117	-	-	-	-	-	-	30,117
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	312,874	120,814	-	-	-	-	-	-	433,688
Attend./Guidance/Health Program	-	859	-	-	-	-	-	-	859
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	1,668	3,791	-	-	-	-	-	-	5,459
Educational Media Program	-	470	-	-	-	-	-	-	470
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	124,533	-	-	-	-	-	-	-	124,533
Business Operation Program	71,344	18,423	-	-	-	-	-	-	89,767
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	18,039	-	-	-	-	-	-	-	18,039
Maintenance-Bldgs. & Equip	79,152	-	-	-	-	-	-	-	79,152
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	1,999	-	-	-	-	-	-	-	1,999
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	296,735	23,543	-	-	-	-	-	-	320,278
Food Services Program	1,793	-	20,685	-	-	-	-	-	22,478
Community Services Program	14,285	-	-	-	-	-	-	-	14,285
TOTAL NON-INSTRUCTION	16,078	-	20,685	-	-	-	-	-	36,763
Capital Assets Program	8,723	-	-	-	2,895	-	-	-	11,618
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	634,410	144,357	20,685	-	2,895	-	-	-	802,347
Transfers Out	29,287	-	-	-	-	-	-	-	29,287
TOTAL EXPENDITURES & TRANS	663,697	144,357	20,685	-	2,895	-	-	-	831,634
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(38,302)	10,809	-	-	-	-	-	-	(27,493)
Fund Balance as of July 1, 2002	1,988	(1,437)	-	-	-	-	-	-	551
Fund Balance as of June 30, 2003	(36,314)	9,372	-	-	-	-	-	-	(26,942)

LATAH COUNTY

GENESEE JOINT SCHOOL DISTRICT # 282

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	556,244	-	-	319,441	-	-	-	-	875,685
Other Local	33,774	3,460	60,668	2,504	316	-	-	-	100,722
State Sources	1,863,706	51,496	-	-	12,437	-	-	-	1,927,639
Federal Sources	1,747	121,583	32,121	-	-	-	-	-	155,451
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,455,471	176,539	92,789	321,945	12,753	-	-	-	3,059,497
Transfers In	-	-	10,000	-	36,000	-	-	-	46,000
TOTAL REVENUE & TRANSFERS	2,455,471	176,539	102,789	321,945	48,753	-	-	-	3,105,497
EXPENDITURES									
Elementary School Program	564,425	79,607	-	-	-	-	-	-	644,032
Secondary School Program	613,972	30,940	-	-	-	-	-	-	644,912
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	132,692	35,679	-	-	-	-	-	-	168,371
Preschool Exceptional Program	-	1,619	-	-	-	-	-	-	1,619
Gifted & Talented Program	8,766	34	-	-	-	-	-	-	8,800
Interscholastic Program	91,388	-	-	-	-	-	-	-	91,388
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,411,243	147,879	-	-	-	-	-	-	1,559,122
Attend./Guidance/Health Program	101,704	8,497	-	-	-	-	-	-	110,201
Special Services Program	36,122	-	-	-	-	-	-	-	36,122
Instruction Improvement Program	13,434	-	-	-	-	-	-	-	13,434
Educational Media Program	112,682	7,261	-	-	-	-	-	-	119,943
Board of Education Program	24,415	-	-	-	-	-	-	-	24,415
District Administration Program	141,687	-	-	-	-	-	-	-	141,687
School Administration Program	137,114	-	-	-	-	-	-	-	137,114
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	140,856	-	-	-	-	-	-	-	140,856
Maintenance-Bldgs. & Equip	38,157	-	-	-	-	-	-	-	38,157
Maintenance-Grounds	2,614	-	-	-	-	-	-	-	2,614
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	120,979	-	-	-	-	-	-	-	120,979
Transportation-Activity Program	10,161	-	-	-	-	-	-	-	10,161
General Transportation Program	2,917	-	-	-	-	-	-	-	2,917
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	882,842	15,758	-	-	-	-	-	-	898,600
Food Services Program	5,946	-	87,907	-	-	-	-	-	93,853
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	5,946	-	87,907	-	-	-	-	-	93,853
Capital Assets Program	-	-	-	-	59,228	-	-	-	59,228
Debt Services Prg - Principal	3,510	6,186	-	224,992	10,998	-	-	-	245,686
Debt Services Prg - Interest	2,274	320	-	88,343	6,120	-	-	-	97,057
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,305,815	170,143	87,907	313,335	76,346	-	-	-	2,953,546
Transfers Out	46,000	-	-	-	-	-	-	-	46,000
TOTAL EXPENDITURES & TRANS	2,351,815	170,143	87,907	313,335	76,346	-	-	-	2,999,546
Excess (Deficiency) of Revenue Over Expenditures & Transfers	103,656	6,396	14,882	8,610	(27,593)	-	-	-	105,951
Fund Balance as of July 1, 2002	124,022	6,785	(16,445)	298,271	48,004	-	-	-	460,637
Fund Balance as of June 30, 2003	227,678	13,181	(1,563)	306,881	20,411	-	-	-	566,588

LATAH COUNTY

KENDRICK JOINT SCHOOL DISTRICT # 283

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	563,026	-	-	83,569	101,289	-	-	-	747,884
Other Local	31,321	1,300	50,073	-	24	-	1,124	-	83,842
State Sources	1,886,537	52,096	-	-	12,871	-	-	-	1,951,504
Federal Sources	2,967	214,679	76,264	-	-	-	-	-	293,910
Other Sources	1,429	-	-	-	-	-	-	-	1,429
TOTAL REVENUE	2,485,280	268,075	126,337	83,569	114,184	-	1,124	-	3,078,569
Transfers In	-	11,500	-	-	19,224	-	14,236	-	44,960
TOTAL REVENUE & TRANSFERS	2,485,280	279,575	126,337	83,569	133,408	-	15,360	-	3,123,529
EXPENDITURES									
Elementary School Program	581,027	72,805	-	-	-	-	-	-	653,832
Secondary School Program	576,946	28,379	-	-	-	-	-	-	605,325
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	100,083	42,487	-	-	-	-	-	-	142,570
Preschool Exceptional Program	-	4,586	-	-	-	-	-	-	4,586
Gifted & Talented Program	1,767	-	-	-	-	-	-	-	1,767
Interscholastic Program	61,862	-	-	-	-	-	-	-	61,862
School Activity Program	5,183	-	-	-	-	-	-	-	5,183
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,326,868	148,257	-	-	-	-	-	-	1,475,125
Attend./Guidance/Health Program	60,111	14,547	-	-	-	-	-	-	74,658
Special Services Program	38,361	6,708	-	-	-	-	-	-	45,069
Instruction Improvement Program	5,267	1,849	-	-	-	-	-	-	7,116
Educational Media Program	47,044	3,350	-	-	-	-	-	-	50,394
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	121,252	-	-	-	-	-	-	-	121,252
School Administration Program	220,464	-	-	-	-	-	-	-	220,464
Business Operation Program	70,754	-	-	-	-	-	-	-	70,754
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	184,279	-	-	-	-	-	-	-	184,279
Maintenance-Bldgs. & Equip	72,931	27,982	-	-	-	-	-	-	100,913
Maintenance-Grounds	1,045	-	-	-	-	-	-	-	1,045
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	142,755	-	-	-	-	-	-	-	142,755
Transportation-Activity Program	6,526	-	-	-	-	-	-	-	6,526
General Transportation Program	5,588	-	-	-	-	-	-	-	5,588
Other Support Services Program	25,073	38,750	-	-	-	-	-	-	63,823
TOTAL SUPPORT SERVICES	1,001,450	93,186	-	-	-	-	-	-	1,094,636
Food Services Program	8,688	-	120,346	-	-	-	-	-	129,034
Community Services Program	192	-	-	-	-	-	-	-	192
TOTAL NON-INSTRUCTION	8,880	-	120,346	-	-	-	-	-	129,226
Capital Assets Program	1,694	-	-	-	25,442	-	-	-	27,136
Debt Services Prg - Principal	4,179	-	-	65,000	81,613	-	-	-	150,792
Debt Services Prg - Interest	10,226	-	-	22,147	18,509	-	-	-	50,882
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,353,297	241,443	120,346	87,147	125,564	-	-	-	2,927,797
Transfers Out	33,460	11,500	-	-	-	-	-	-	44,960
TOTAL EXPENDITURES & TRANS	2,386,757	252,943	120,346	87,147	125,564	-	-	-	2,972,757
Excess (Deficiency) of Revenue Over Expenditures & Transfers	98,523	26,632	5,991	(3,578)	7,844	-	15,360	-	150,772
Fund Balance as of July 1, 2002	76,699	8,843	353	19,277	78,187	-	37,655	-	221,014
Fund Balance as of June 30, 2003	175,222	35,475	6,344	15,699	86,031	-	53,015	-	371,786

LATAH COUNTY

POTLATCH SCHOOL DISTRICT # 285

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	930,905	-	-	-	159,031	-	-	-	1,089,936
Other Local	85,757	2,657	66,582	-	3,544	-	-	-	158,540
State Sources	2,768,097	69,545	-	-	20,713	-	-	-	2,858,355
Federal Sources	-	2,191,711	76,014	-	-	-	-	-	2,267,725
Other Sources	1,500	-	-	-	-	-	-	-	1,500
TOTAL REVENUE	3,786,259	2,263,913	142,596	-	183,288	-	-	-	6,376,056
Transfers In	-	4,298	-	-	33,024	-	-	-	37,322
TOTAL REVENUE & TRANSFERS	3,786,259	2,268,211	142,596	-	216,312	-	-	-	6,413,378
EXPENDITURES									
Elementary School Program	940,851	127,030	-	-	-	-	-	-	1,067,881
Secondary School Program	961,605	86,809	-	-	-	-	-	-	1,048,414
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	373,769	82,711	-	-	-	-	-	-	456,480
Preschool Exceptional Program	4,866	10,005	-	-	-	-	-	-	14,871
Gifted & Talented Program	13,556	-	-	-	-	-	-	-	13,556
Interscholastic Program	104,966	-	-	-	-	-	-	-	104,966
School Activity Program	28,518	-	-	-	-	-	-	-	28,518
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,428,131	306,555	-	-	-	-	-	-	2,734,686
Attend./Guidance/Health Program	90,376	-	-	-	-	-	-	-	90,376
Special Services Program	64,055	6,262	-	-	-	-	-	-	70,317
Instruction Improvement Program	-	1,959,497	-	-	-	-	-	-	1,959,497
Educational Media Program	82,318	-	-	-	-	-	-	-	82,318
Board of Education Program	11,635	-	-	-	-	-	-	-	11,635
District Administration Program	159,774	-	-	-	-	-	-	-	159,774
School Administration Program	229,636	-	-	-	-	-	-	-	229,636
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	288,951	-	-	-	-	-	-	-	288,951
Maintenance-Bldgs. & Equip	88,981	-	-	-	51,128	-	-	-	140,109
Maintenance-Grounds	7,300	-	-	-	4,399	-	-	-	11,699
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	167,070	-	-	-	-	-	-	-	167,070
Transportation-Activity Program	17,443	-	-	-	-	-	-	-	17,443
General Transportation Program	49,320	-	-	-	-	-	-	-	49,320
Other Support Services Program	251	-	-	-	-	-	-	-	251
TOTAL SUPPORT SERVICES	1,257,110	1,965,759	-	-	55,527	-	-	-	3,278,396
Food Services Program	25,625	-	140,262	-	-	-	-	-	165,887
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	25,625	-	140,262	-	-	-	-	-	165,887
Capital Assets Program	-	-	-	-	76,988	-	-	-	76,988
Debt Services Prg - Principal	-	-	-	-	17,611	-	-	-	17,611
Debt Services Prg - Interest	-	-	-	-	8,633	-	-	-	8,633
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,710,866	2,272,314	140,262	-	158,759	-	-	-	6,282,201
Transfers Out	37,322	-	-	-	-	-	-	-	37,322
TOTAL EXPENDITURES & TRANS	3,748,188	2,272,314	140,262	-	158,759	-	-	-	6,319,523
Excess (Deficiency) of Revenue Over Expenditures & Transfers	38,071	(4,103)	2,334	-	57,553	-	-	-	93,855
Fund Balance as of July 1, 2002	558,469	22,434	3,114	-	187,765	-	-	-	771,782
Fund Balance as of June 30, 2003	596,540	18,331	5,448	-	245,318	-	-	-	865,637

LATAH COUNTY

TROY SCHOOL DISTRICT #287

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	765,145	-	-	45,897	189,830	-	-	-	1,000,872
Other Local	40,960	1,970	48,909	11	150,892	-	-	-	242,742
State Sources	1,724,283	58,089	-	-	11,885	-	-	-	1,794,257
Federal Sources	-	201,629	42,225	-	-	-	-	-	243,854
Other Sources	-	-	-	-	2,379,496	-	-	-	2,379,496
TOTAL REVENUE	2,530,388	261,688	91,134	45,908	2,732,103	-	-	-	5,661,221
Transfers In	3,723	121	-	78,209	339,241	-	-	-	421,294
TOTAL REVENUE & TRANSFERS	2,534,111	261,809	91,134	124,117	3,071,344	-	-	-	6,082,515
EXPENDITURES									
Elementary School Program	439,343	115,935	-	-	-	-	-	-	555,278
Secondary School Program	701,290	50,537	-	-	-	-	-	-	751,827
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	51,735	47,352	-	-	-	-	-	-	99,087
Preschool Exceptional Program	3,600	-	-	-	-	-	-	-	3,600
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	51,448	-	-	-	-	-	-	-	51,448
School Activity Program	27,127	-	-	-	-	-	-	-	27,127
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,274,543	213,824	-	-	-	-	-	-	1,488,367
Attend./Guidance/Health Program	65,899	9,540	-	-	-	-	-	-	75,439
Special Services Program	167,006	4,108	-	-	-	-	-	-	171,114
Instruction Improvement Program	20,574	1,134	-	-	-	-	-	-	21,708
Educational Media Program	73,968	27,419	-	-	-	-	-	-	101,387
Board of Education Program	12,636	-	-	-	-	-	-	-	12,636
District Administration Program	147,183	-	-	-	-	-	-	-	147,183
School Administration Program	203,284	-	-	-	-	-	-	-	203,284
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	269,067	-	-	-	-	-	-	-	269,067
Maintenance-Bldgs. & Equip	5,272	-	-	-	-	-	-	-	5,272
Maintenance-Grounds	2,690	-	-	-	-	-	-	-	2,690
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	110,204	-	-	-	-	-	-	-	110,204
Transportation-Activity Program	15,958	-	-	-	-	-	-	-	15,958
General Transportation Program	1,701	-	-	-	-	-	-	-	1,701
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,095,442	42,201	-	-	-	-	-	-	1,137,643
Food Services Program	8,226	-	89,383	-	-	-	-	-	97,609
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	8,226	-	89,383	-	-	-	-	-	97,609
Capital Assets Program	20,117	-	-	-	3,986,763	-	-	-	4,006,880
Debt Services Prg - Principal	-	-	-	13,000	2,100,000	-	-	-	2,113,000
Debt Services Prg - Interest	-	-	-	29,148	187,359	-	-	-	216,507
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,398,328	256,025	89,383	42,148	6,274,122	-	-	-	9,060,006
Transfers Out	34,863	3,723	-	-	382,708	-	-	-	421,294
TOTAL EXPENDITURES & TRANS	2,433,191	259,748	89,383	42,148	6,656,830	-	-	-	9,481,300
Excess (Deficiency) of Revenue Over Expenditures & Transfers	100,920	2,061	1,751	81,969	(3,585,486)	-	-	-	(3,398,785)
Fund Balance as of July 1, 2002	383,666	16,396	135	15,409	4,197,534	-	-	-	4,613,140
Fund Balance as of June 30, 2003	484,586	18,457	1,886	97,378	612,048	-	-	-	1,214,355

LATAH COUNTY

WHITEPINE JOINT SCHOOL DISTRICT # 288

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	931,332	-	-	174,941	170,033	-	-	-	1,276,306
Other Local	68,028	118,898	29,777	-	56,560	-	-	113	273,263
State Sources	1,466,388	59,381	-	-	416,695	-	-	-	1,942,464
Federal Sources	-	846,183	46,019	-	-	-	-	-	892,202
Other Sources	-	-	-	-	2,100,000	-	-	-	2,100,000
TOTAL REVENUE	2,465,748	1,024,462	75,796	174,941	2,743,288	-	-	113	6,484,235
Transfers In	4,967	4,643	9,546	-	42,465	-	-	-	61,621
TOTAL REVENUE & TRANSFERS	2,470,715	1,029,105	85,342	174,941	2,785,753	-	-	113	6,545,856
EXPENDITURES									
Elementary School Program	450,197	212,652	-	-	-	-	-	-	662,849
Secondary School Program	593,522	29,949	-	-	-	-	-	-	623,471
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	53,803	43,162	-	-	-	-	-	-	96,965
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	600	-	-	-	-	-	-	600
Interscholastic Program	48,407	-	-	-	-	-	-	-	48,407
School Activity Program	22,927	-	-	-	-	-	-	-	22,927
Summer School Program	-	1,546	-	-	-	-	-	-	1,546
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,168,856	287,909	-	-	-	-	-	-	1,456,765
Attend./Guidance/Health Program	75,095	580,191	-	-	-	-	-	-	655,286
Special Services Program	134,159	4,755	-	-	-	-	-	-	138,914
Instruction Improvement Program	18,009	5,751	-	-	-	-	-	-	23,760
Educational Media Program	140,767	126,781	-	-	-	-	-	-	267,548
Board of Education Program	6,990	-	-	-	-	-	-	-	6,990
District Administration Program	130,655	-	-	-	-	-	-	-	130,655
School Administration Program	189,912	23,568	-	-	-	-	-	-	213,480
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	157,952	-	-	-	-	-	-	-	157,952
Maintenance-Bldgs. & Equip	100,060	-	-	-	764	-	-	-	100,824
Maintenance-Grounds	803	-	-	-	-	-	-	-	803
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	140,239	-	-	-	-	-	-	-	140,239
Transportation-Activity Program	14,710	-	-	-	-	-	-	-	14,710
General Transportation Program	1,283	-	-	-	-	-	-	-	1,283
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,110,634	741,046	-	-	764	-	-	-	1,852,444
Food Services Program	10,205	-	85,342	-	-	-	-	-	95,547
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	10,205	-	85,342	-	-	-	-	-	95,547
Capital Assets Program	3,943	-	-	-	1,130,612	-	-	-	1,134,555
Debt Services Prg - Principal	-	-	-	117,000	-	-	-	-	117,000
Debt Services Prg - Interest	-	-	-	53,017	47,058	-	-	-	100,075
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,293,638	1,028,955	85,342	170,017	1,178,434	-	-	-	4,756,386
Transfers Out	56,654	4,967	-	-	-	-	-	-	61,621
TOTAL EXPENDITURES & TRANS	2,350,292	1,033,922	85,342	170,017	1,178,434	-	-	-	4,818,007
Excess (Deficiency) of Revenue Over Expenditures & Transfers	120,423	(4,817)	-	4,924	1,607,319	-	-	113	1,727,849
Fund Balance as of July 1, 2002	498,822	35,946	-	84,495	111,857	-	-	3,905	731,120
Fund Balance as of June 30, 2003	619,245	31,129	-	89,419	1,719,176	-	-	4,018	2,458,969

LEMHI COUNTY

SALMON SCHOOL DISTRICT # 291

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,192,062	-	-	3,214	124,979	-	-	-	1,320,255
Other Local	98,990	16,230	61,086	-	-	-	-	6,473	176,306
State Sources	4,294,908	134,721	-	-	41,654	-	-	-	4,471,283
Federal Sources	4,437	560,630	127,897	-	-	-	-	-	692,964
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	5,590,397	711,581	188,983	3,214	166,633	-	-	6,473	6,660,808
Transfers In	-	50,000	-	-	57,916	-	-	-	107,916
TOTAL REVENUE & TRANSFERS	5,590,397	761,581	188,983	3,214	224,549	-	-	6,473	6,768,724
EXPENDITURES									
Elementary School Program	1,314,049	232,038	-	-	-	-	-	3,951	1,546,087
Secondary School Program	1,454,446	209,358	-	-	-	-	-	1,047	1,663,804
Alternative School Program	141,786	-	-	-	-	-	-	-	141,786
Exceptional Child Program	358,106	97,445	-	-	-	-	-	-	455,551
Preschool Exceptional Program	49,829	12,923	-	-	-	-	-	-	62,752
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	168,617	-	-	-	-	-	-	-	168,617
School Activity Program	6,815	-	-	-	-	-	-	-	6,815
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,493,648	551,764	-	-	-	-	-	4,998	4,045,412
Attend./Guidance/Health Program	201,487	81,486	-	-	-	-	-	-	282,973
Special Services Program	153,684	86,991	-	-	-	-	-	-	240,675
Instruction Improvement Program	36,516	47,780	-	-	-	-	-	-	84,296
Educational Media Program	110,688	(333)	-	-	-	-	-	-	110,355
Board of Education Program	124,424	-	-	-	-	-	-	-	124,424
District Administration Program	152,502	-	-	-	-	-	-	-	152,502
School Administration Program	378,188	2,214	-	-	-	-	-	-	380,402
Business Operation Program	69,753	-	-	-	-	-	-	-	69,753
Central Service Program	9,309	-	-	-	-	-	-	-	9,309
Buildings-Care Program	345,452	-	-	-	-	-	-	-	345,452
Maintenance-Bldgs. & Equip	139,653	125,418	-	-	94,531	-	-	-	359,602
Maintenance-Grounds	24,584	-	-	-	-	-	-	-	24,584
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	315,355	-	-	-	75,078	-	-	-	390,433
Transportation-Activity Program	80	-	-	-	-	-	-	-	80
General Transportation Program	18,260	-	-	-	-	-	-	-	18,260
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,079,935	343,556	-	-	169,609	-	-	-	2,593,100
Food Services Program	13,094	-	193,961	-	-	-	-	-	207,055
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	13,094	-	193,961	-	-	-	-	-	207,055
Capital Assets Program	-	37,800	-	-	-	-	-	-	37,800
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	14,413	-	-	-	-	-	-	-	14,413
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	5,601,090	933,120	193,961	-	169,609	-	-	4,998	6,897,780
Transfers Out	107,916	-	-	-	-	-	-	-	107,916
TOTAL EXPENDITURES & TRANS	5,709,006	933,120	193,961	-	169,609	-	-	4,998	7,005,696
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(118,609)	(171,539)	(4,978)	3,214	54,940	-	-	1,475	(236,972)
Fund Balance as of July 1, 2002	335,721	229,289	12,053	9,988	20,817	-	-	48,838	607,868
Fund Balance as of June 30, 2003	217,112	57,750	7,075	13,202	75,757	-	-	50,313	370,896

LEMHI COUNTY

SOUTH LEMHI SCHOOL DISTRICT # 292

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	150,863	-	-	-	13,330	-	-	-	164,193
Other Local	24,014	1,260	9,600	-	1,565	5,400	-	-	41,839
State Sources	1,191,207	47,854	-	-	4,529	-	-	-	1,243,590
Federal Sources	-	88,723	22,347	-	-	-	-	-	111,070
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,366,084	137,837	31,947	-	19,424	5,400	-	-	1,560,692
Transfers In	-	2,000	5,000	-	63,657	-	-	-	70,657
TOTAL REVENUE & TRANSFERS	1,366,084	139,837	36,947	-	83,081	5,400	-	-	1,631,349
EXPENDITURES									
Elementary School Program	344,985	44,663	-	-	-	-	-	-	389,648
Secondary School Program	460,333	50,367	-	-	-	-	-	-	510,700
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	56,782	12,741	-	-	-	-	-	-	69,523
Preschool Exceptional Program	-	495	-	-	-	-	-	-	495
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	24,651	-	-	-	-	-	-	-	24,651
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	886,751	108,266	-	-	-	-	-	-	995,017
Attend./Guidance/Health Program	15,714	3,736	-	-	-	-	-	-	19,450
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	4,085	20,190	-	-	-	-	-	-	24,275
Educational Media Program	28,358	-	-	-	-	-	-	-	28,358
Board of Education Program	9,035	-	-	-	-	-	-	-	9,035
District Administration Program	68,744	-	-	-	-	-	-	-	68,744
School Administration Program	65,519	-	-	-	-	-	-	-	65,519
Business Operation Program	38,825	-	-	-	-	-	-	-	38,825
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	115,194	-	-	-	-	-	-	-	115,194
Maintenance-Bldgs. & Equip	-	-	-	-	-	4,524	-	-	4,524
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	79,047	9,016	-	-	1,184	-	-	-	89,247
Transportation-Activity Program	18,107	-	-	-	-	-	-	-	18,107
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	442,628	32,942	-	-	1,184	4,524	-	-	481,278
Food Services Program	11,345	-	40,671	-	-	-	-	-	52,016
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	11,345	-	40,671	-	-	-	-	-	52,016
Capital Assets Program	-	-	-	-	19,540	-	-	-	19,540
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,340,724	141,208	40,671	-	20,724	4,524	-	-	1,547,851
Transfers Out	70,657	-	-	-	-	-	-	-	70,657
TOTAL EXPENDITURES & TRANS	1,411,381	141,208	40,671	-	20,724	4,524	-	-	1,618,508
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(45,297)	(1,371)	(3,724)	-	62,357	876	-	-	12,841
Fund Balance as of July 1, 2002	182,891	9,626	3,547	-	63,978	8,915	-	-	268,957
Fund Balance as of June 30, 2003	137,594	8,255	(177)	-	126,335	9,791	-	-	281,798

LEWIS COUNTY

NEZPERCE JOINT SCHOOL DISTRICT # 302

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	479,716	-	-	-	11,919	-	-	-	491,635
Other Local	23,315	523	21,408	-	4,487	-	-	156	49,733
State Sources	1,211,708	30,398	-	-	7,405	-	-	-	1,249,511
Federal Sources	-	189,751	27,560	-	-	-	-	-	217,311
Other Sources	563	-	-	-	-	-	-	-	563
TOTAL REVENUE	1,715,302	220,672	48,968	-	23,811	-	-	156	2,008,753
Transfers In	-	-	-	-	11,645	-	-	-	11,645
TOTAL REVENUE & TRANSFERS	1,715,302	220,672	48,968	-	35,456	-	-	156	2,020,398
EXPENDITURES									
Elementary School Program	431,880	29,374	-	-	-	-	-	-	461,254
Secondary School Program	510,373	32,939	-	-	-	-	-	-	543,312
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	35,972	30,977	-	-	-	-	-	-	66,949
Preschool Exceptional Program	17,039	2,447	-	-	-	-	-	-	19,486
Gifted & Talented Program	809	-	-	-	-	-	-	-	809
Interscholastic Program	41,320	-	-	-	-	-	-	-	41,320
School Activity Program	2,901	-	-	-	-	-	-	-	2,901
Summer School Program	-	3,037	-	-	-	-	-	-	3,037
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,040,294	98,774	-	-	-	-	-	-	1,139,068
Attend./Guidance/Health Program	11,538	3,314	-	-	-	-	-	-	14,852
Special Services Program	39,734	-	-	-	-	-	-	-	39,734
Instruction Improvement Program	19,911	54,607	-	-	-	-	-	-	74,518
Educational Media Program	71,358	-	-	-	-	-	-	-	71,358
Board of Education Program	38,501	1,625	-	-	-	-	-	-	40,126
District Administration Program	115,537	-	-	-	-	-	-	-	115,537
School Administration Program	90,071	-	-	-	-	-	-	-	90,071
Business Operation Program	26,210	-	-	-	-	-	-	-	26,210
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	98,713	-	-	-	-	-	-	-	98,713
Maintenance-Bldgs. & Equip	25,614	57,514	-	-	-	-	-	-	83,128
Maintenance-Grounds	12,579	-	-	-	-	-	-	-	12,579
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	94,701	-	-	-	-	-	-	-	94,701
Transportation-Activity Program	10,744	-	-	-	-	-	-	-	10,744
General Transportation Program	1,513	-	-	-	-	-	-	-	1,513
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	656,724	117,060	-	-	-	-	-	-	773,784
Food Services Program	2,482	-	46,764	-	-	-	-	-	49,246
Community Services Program	22,344	153	-	-	-	-	-	-	22,497
TOTAL NON-INSTRUCTION	24,826	153	46,764	-	-	-	-	-	71,743
Capital Assets Program	-	-	-	-	6,990	-	-	-	6,990
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,721,844	215,987	46,764	-	6,990	-	-	-	1,991,585
Transfers Out	11,645	-	-	-	-	-	-	-	11,645
TOTAL EXPENDITURES & TRANS	1,733,489	215,987	46,764	-	6,990	-	-	-	2,003,230
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(18,187)	4,685	2,204	-	28,466	-	-	156	17,168
Fund Balance as of July 1, 2002	317,801	19,802	5,970	-	142,618	-	-	4,852	486,191
Fund Balance as of June 30, 2003	299,614	24,487	8,174	-	171,084	-	-	5,008	503,359

LEWIS COUNTY

KAMIAH JOINT SCHOOL DISTRICT # 304

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	463,277	-	-	253,524	-	-	-	-	716,801
Other Local	41,810	79,547	49,917	2,003	818	-	-	-	174,095
State Sources	2,629,890	83,077	-	-	21,332	-	-	-	2,734,299
Federal Sources	212,111	914,875	143,930	-	-	-	-	-	1,270,916
Other Sources	-	-	-	-	8,200	-	-	-	8,200
TOTAL REVENUE	3,347,088	1,077,499	193,847	255,527	30,350	-	-	-	4,904,311
Transfers In	73,108	10	-	-	27,804	-	-	-	100,922
TOTAL REVENUE & TRANSFERS	3,420,196	1,077,509	193,847	255,527	58,154	-	-	-	5,005,233
EXPENDITURES									
Elementary School Program	553,272	139,829	-	-	-	-	-	-	693,101
Secondary School Program	1,077,590	77,364	-	-	-	-	-	-	1,154,954
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	165,011	89,565	-	-	-	-	-	-	254,576
Preschool Exceptional Program	46,429	10,582	-	-	-	-	-	-	57,011
Gifted & Talented Program	(25)	-	-	-	-	-	-	-	(25)
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	102,927	-	-	-	-	-	-	-	102,927
Summer School Program	24,255	99,094	-	-	-	-	-	-	123,349
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,969,459	416,434	-	-	-	-	-	-	2,385,893
Attend./Guidance/Health Program	124,708	21,321	-	-	-	-	-	-	146,029
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	79,704	282,157	-	-	-	-	-	-	361,861
Educational Media Program	118,067	5,145	-	-	-	-	-	-	123,212
Board of Education Program	6,765	-	-	-	-	-	-	-	6,765
District Administration Program	58,108	-	-	-	-	-	-	-	58,108
School Administration Program	247,975	-	-	-	-	-	-	-	247,975
Business Operation Program	71,665	48,052	-	-	-	-	-	-	119,717
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	310,016	-	-	-	-	-	-	-	310,016
Maintenance-Bldgs. & Equip	72,131	29,117	-	-	6,988	-	-	-	108,236
Maintenance-Grounds	17,529	-	-	-	-	-	-	-	17,529
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	159,594	1,437	-	-	57,943	-	-	-	218,974
Transportation-Activity Program	15,679	-	-	-	-	-	-	-	15,679
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	500	-	-	-	-	500
TOTAL SUPPORT SERVICES	1,281,941	387,229	-	500	64,931	-	-	-	1,734,601
Food Services Program	14,544	-	212,260	-	-	-	-	-	226,804
Community Services Program	17,360	-	-	-	-	-	-	-	17,360
TOTAL NON-INSTRUCTION	31,904	-	212,260	-	-	-	-	-	244,164
Capital Assets Program	-	6,170	-	-	-	-	-	-	6,170
Debt Services Prg - Principal	-	95,031	-	115,000	-	-	-	-	210,031
Debt Services Prg - Interest	-	20,392	-	125,790	-	-	-	-	146,182
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,283,304	925,256	212,260	241,290	64,931	-	-	-	4,727,041
Transfers Out	30,178	70,744	-	-	-	-	-	-	100,922
TOTAL EXPENDITURES & TRANS	3,313,482	996,000	212,260	241,290	64,931	-	-	-	4,827,963
Excess (Deficiency) of Revenue Over Expenditures & Transfers	106,714	81,509	(18,413)	14,237	(6,777)	-	-	-	177,270
Fund Balance as of July 1, 2002	310,634	91,832	(4,464)	207,666	20,364	-	-	-	626,032
Fund Balance as of June 30, 2003	417,348	173,341	(22,877)	221,903	13,587	-	-	-	803,302

LEWIS COUNTY

HIGHLAND JOINT SCHOOL DISTRICT # 305

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	499,804	-	-	-	38,444	-	-	-	538,248
Other Local	40,774	-	22,241	-	2,430	-	-	465	65,445
State Sources	1,402,123	30,904	-	-	8,763	-	-	-	1,441,790
Federal Sources	-	150,606	37,150	-	-	-	-	-	187,756
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,942,701	181,510	59,391	-	49,637	-	-	465	2,233,239
Transfers In	-	-	4,306	-	-	-	-	-	4,306
TOTAL REVENUE & TRANSFERS	1,942,701	181,510	63,697	-	49,637	-	-	465	2,237,545
EXPENDITURES									
Elementary School Program	402,574	80,329	-	-	-	-	-	-	482,903
Secondary School Program	451,388	23,711	-	-	-	-	-	-	475,099
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	124,604	56,733	-	-	-	-	-	-	181,337
Preschool Exceptional Program	16,219	3,318	-	-	-	-	-	-	19,537
Gifted & Talented Program	102	-	-	-	-	-	-	-	102
Interscholastic Program	43,117	-	-	-	-	-	-	-	43,117
School Activity Program	8,705	-	-	-	-	-	-	-	8,705
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,046,709	164,091	-	-	-	-	-	-	1,210,800
Attend./Guidance/Health Program	54,211	-	-	-	-	-	-	-	54,211
Special Services Program	40,608	-	-	-	-	-	-	-	40,608
Instruction Improvement Program	9,073	3,995	-	-	-	-	-	-	13,068
Educational Media Program	30,573	-	-	-	-	-	-	-	30,573
Board of Education Program	23,910	-	-	-	-	-	-	-	23,910
District Administration Program	96,153	-	-	-	-	-	-	-	96,153
School Administration Program	75,937	-	-	-	-	-	-	-	75,937
Business Operation Program	55,510	-	-	-	-	-	-	-	55,510
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	165,318	-	-	-	-	-	-	-	165,318
Maintenance-Bldgs. & Equip	95,442	2,548	-	-	-	-	-	-	97,990
Maintenance-Grounds	50,485	-	-	-	-	-	-	-	50,485
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	166,984	-	-	-	-	-	-	-	166,984
Transportation-Activity Program	22,876	-	-	-	-	-	-	-	22,876
General Transportation Program	1,237	-	-	-	-	-	-	-	1,237
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	888,317	6,543	-	-	-	-	-	-	894,860
Food Services Program	-	-	61,106	-	-	-	-	-	61,106
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	61,106	-	-	-	-	-	61,106
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,935,026	170,634	61,106	-	-	-	-	-	2,166,766
Transfers Out	4,306	-	-	-	-	-	-	-	4,306
TOTAL EXPENDITURES & TRANS	1,939,332	170,634	61,106	-	-	-	-	-	2,171,072
Excess (Deficiency) of Revenue Over Expenditures & Transfers	3,369	10,876	2,591	-	49,637	-	-	465	66,473
Fund Balance as of July 1, 2002	115,065	8,000	(30)	-	107,911	-	-	6,903	230,946
Fund Balance as of June 30, 2003	118,434	18,876	2,561	-	157,548	-	-	7,368	297,419

LINCOLN COUNTY

SHOSHONE JOINT SCHOOL DISTRICT # 312

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	628,124	-	-	296,249	15,621	-	-	-	939,994
Other Local	39,620	23,408	30,339	-	-	-	-	-	93,367
State Sources	2,546,760	69,037	-	-	18,486	-	-	-	2,634,283
Federal Sources	-	189,815	123,761	-	-	-	-	-	313,576
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,214,504	282,260	154,100	296,249	34,107	-	-	-	3,981,220
Transfers In	-	1,341	-	-	-	-	-	-	1,341
TOTAL REVENUE & TRANSFERS	3,214,504	283,601	154,100	296,249	34,107	-	-	-	3,982,561
EXPENDITURES									
Elementary School Program	896,678	39,803	-	-	-	-	-	-	936,481
Secondary School Program	811,644	76,100	-	-	-	-	-	-	887,744
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	173,244	73,611	-	-	-	-	-	-	246,855
Preschool Exceptional Program	-	8,805	-	-	-	-	-	-	8,805
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	66,216	-	-	-	-	-	-	-	66,216
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,947,782	198,319	-	-	-	-	-	-	2,146,101
Attend./Guidance/Health Program	119,828	-	-	-	-	-	-	-	119,828
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	10,658	27,703	-	-	-	-	-	-	38,361
Educational Media Program	100,319	-	-	-	-	-	-	-	100,319
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	143,090	51,357	-	-	-	-	-	-	194,447
School Administration Program	233,865	-	-	-	-	-	-	-	233,865
Business Operation Program	65,236	-	-	-	-	-	-	-	65,236
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	221,079	-	-	-	-	-	-	-	221,079
Maintenance-Bldgs. & Equip	85,425	-	-	-	-	-	-	-	85,425
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	161,082	-	-	-	-	-	-	-	161,082
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,140,582	79,060	-	-	-	-	-	-	1,219,642
Food Services Program	-	-	137,654	-	-	-	-	-	137,654
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	137,654	-	-	-	-	-	137,654
Capital Assets Program	-	-	-	-	71,468	-	-	-	71,468
Debt Services Prg - Principal	-	-	-	140,000	19,918	-	-	-	159,918
Debt Services Prg - Interest	-	-	-	145,587	4,531	-	-	-	150,118
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,088,364	277,379	137,654	285,587	95,917	-	-	-	3,884,901
Transfers Out	-	1,341	-	-	-	-	-	-	1,341
TOTAL EXPENDITURES & TRANS	3,088,364	278,720	137,654	285,587	95,917	-	-	-	3,886,242
Excess (Deficiency) of Revenue Over Expenditures & Transfers	126,140	4,881	16,446	10,662	(61,810)	-	-	-	96,319
Fund Balance as of July 1, 2002	502,531	27,240	(627)	67,728	(114,201)	-	-	-	482,671
Fund Balance as of June 30, 2003	628,671	32,121	15,819	78,390	(176,011)	-	-	-	578,990

LINCOLN COUNTY

DIETRICH SCHOOL DISTRICT # 314

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	80,862	-	-	-	8,341	-	-	-	89,203
Other Local	31,505	36,165	18,261	-	-	-	-	-	85,931
State Sources	1,198,476	44,867	-	-	6,800	-	-	-	1,250,143
Federal Sources	-	277,008	66,327	-	-	-	-	-	343,335
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,310,843	358,040	84,588	-	15,141	-	-	-	1,768,612
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	1,310,843	358,040	84,588	-	15,141	-	-	-	1,768,612
EXPENDITURES									
Elementary School Program	345,846	63,745	-	-	-	-	-	-	409,591
Secondary School Program	390,959	192,916	-	-	-	-	-	-	583,875
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	31,716	35,428	-	-	-	-	-	-	67,144
Preschool Exceptional Program	12,560	8,164	-	-	-	-	-	-	20,724
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	3,504	-	-	-	-	-	-	-	3,504
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	784,585	300,253	-	-	-	-	-	-	1,084,838
Attend./Guidance/Health Program	819	-	-	-	-	-	-	-	819
Special Services Program	21,751	-	-	-	-	-	-	-	21,751
Instruction Improvement Program	-	21,552	-	-	-	-	-	-	21,552
Educational Media Program	5,284	-	-	-	-	-	-	-	5,284
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	162,311	4,736	-	-	-	-	-	-	167,047
School Administration Program	67,168	2,547	-	-	-	-	-	-	69,715
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	61,261	-	-	-	-	-	-	-	61,261
Maintenance-Bldgs. & Equip	49,183	-	-	-	-	-	-	-	49,183
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	240	-	-	-	-	-	-	-	240
Transport-School Program	57,562	-	-	-	-	-	-	-	57,562
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	1,456	-	-	-	-	-	-	1,456
TOTAL SUPPORT SERVICES	425,579	30,291	-	-	-	-	-	-	455,870
Food Services Program	11,252	-	71,406	-	-	-	-	-	82,658
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	11,252	-	71,406	-	-	-	-	-	82,658
Capital Assets Program	-	41,067	-	-	191,361	-	-	-	232,428
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,221,416	371,611	71,406	-	191,361	-	-	-	1,855,794
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	1,221,416	371,611	71,406	-	191,361	-	-	-	1,855,794
Excess (Deficiency) of Revenue Over Expenditures & Transfers	89,427	(13,571)	13,182	-	(176,220)	-	-	-	(87,182)
Fund Balance as of July 1, 2002	561,109	43,342	19,458	-	69,983	-	-	-	693,892
Fund Balance as of June 30, 2003	650,536	29,771	32,640	-	(106,237)	-	-	-	606,710

LINCOLN COUNTY

RICHFIELD SCHOOL DISTRICT # 316

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	211,563	-	-	44,714	15,378	-	-	-	271,655
Other Local	15,527	900	19,302	788	1,157	-	-	-	37,674
State Sources	1,235,333	48,667	-	-	7,229	-	-	-	1,291,229
Federal Sources	254	115,860	70,782	-	-	-	-	-	186,896
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,462,677	165,427	90,084	45,502	23,764	-	-	-	1,787,454
Transfers In	-	-	-	34,600	-	-	-	-	34,600
TOTAL REVENUE & TRANSFERS	1,462,677	165,427	90,084	80,102	23,764	-	-	-	1,822,054
EXPENDITURES									
Elementary School Program	311,975	81,388	-	-	-	-	-	-	393,363
Secondary School Program	365,636	95,450	-	-	157	-	-	-	461,243
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	50,724	27,299	-	-	-	-	-	-	78,023
Preschool Exceptional Program	22,564	5,504	-	-	-	-	-	-	28,068
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	45,331	-	-	-	-	-	-	-	45,331
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	796,230	209,641	-	-	157	-	-	-	1,006,028
Attend./Guidance/Health Program	61,998	-	-	-	-	-	-	-	61,998
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	23,008	-	-	-	-	-	-	-	23,008
Board of Education Program	5,725	-	-	-	-	-	-	-	5,725
District Administration Program	75,396	-	-	-	-	-	-	-	75,396
School Administration Program	92,808	2,753	-	-	-	-	-	-	95,561
Business Operation Program	77,637	-	-	-	-	-	-	-	77,637
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	63,581	-	-	-	-	-	-	-	63,581
Maintenance-Bldgs. & Equip	49,828	-	-	-	-	-	-	-	49,828
Maintenance-Grounds	1,855	-	-	-	-	-	-	-	1,855
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	35,781	-	-	-	-	-	-	-	35,781
Transportation-Activity Program	3,809	-	-	-	-	-	-	-	3,809
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	491,426	2,753	-	-	-	-	-	-	494,179
Food Services Program	5,741	-	88,781	-	-	-	-	-	94,522
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	5,741	-	88,781	-	-	-	-	-	94,522
Capital Assets Program	-	-	-	-	18,276	-	-	-	18,276
Debt Services Prg - Principal	-	-	-	25,000	-	-	-	-	25,000
Debt Services Prg - Interest	-	-	-	18,912	-	-	-	-	18,912
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,293,397	212,394	88,781	43,912	18,433	-	-	-	1,656,917
Transfers Out	-	-	-	-	34,600	-	-	-	34,600
TOTAL EXPENDITURES & TRANS	1,293,397	212,394	88,781	43,912	53,033	-	-	-	1,691,517
Excess (Deficiency) of Revenue Over Expenditures & Transfers	169,280	(46,967)	1,303	36,190	(29,269)	-	-	-	130,537
Fund Balance as of July 1, 2002	(43,827)	26,741	21,253	39,042	126,482	-	-	-	169,691
Fund Balance as of June 30, 2003	125,453	(20,226)	22,556	75,232	97,213	-	-	-	300,228

MADISON COUNTY

MADISON SCHOOL DISTRICT # 321

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,932,228	-	-	529,148	397,508	-	-	-	2,858,884
Other Local	272,268	178,712	371,801	12,689	12,523	-	-	-	847,993
State Sources	16,075,150	408,541	-	-	150,788	-	-	-	16,634,479
Federal Sources	67,746	2,386,250	602,736	-	-	-	-	-	3,056,732
Other Sources	250	-	-	-	194,858	-	-	-	195,108
TOTAL REVENUE	18,347,642	2,973,503	974,537	541,837	755,677	-	-	-	23,593,196
Transfers In	-	-	-	-	132,459	-	-	-	132,459
TOTAL REVENUE & TRANSFERS	18,347,642	2,973,503	974,537	541,837	888,136	-	-	-	23,725,655
EXPENDITURES									
Elementary School Program	5,924,835	727,026	-	-	-	-	-	-	6,651,861
Secondary School Program	4,565,764	208,990	-	-	-	-	-	-	4,774,754
Alternative School Program	455,056	-	-	-	-	-	-	-	455,056
Exceptional Child Program	984,200	455,372	-	-	-	-	-	-	1,439,572
Preschool Exceptional Program	74,191	-	-	-	-	-	-	-	74,191
Gifted & Talented Program	54,324	-	-	-	-	-	-	-	54,324
Interscholastic Program	164,172	-	-	-	-	-	-	-	164,172
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	48,189	-	-	-	-	-	-	-	48,189
TOTAL INSTRUCTION	12,270,731	1,391,388	-	-	-	-	-	-	13,662,119
Attend./Guidance/Health Program	373,252	-	-	-	-	-	-	-	373,252
Special Services Program	510,299	11,696	-	-	-	-	-	-	521,995
Instruction Improvement Program	225,099	1,688,661	-	-	-	-	-	-	1,913,760
Educational Media Program	204,367	-	-	-	-	-	-	-	204,367
Board of Education Program	85,079	-	-	-	-	-	-	-	85,079
District Administration Program	164,976	-	-	-	-	-	-	-	164,976
School Administration Program	1,328,945	-	-	-	-	-	-	-	1,328,945
Business Operation Program	267,974	-	-	-	-	-	-	-	267,974
Central Service Program	180,953	-	-	-	-	-	-	-	180,953
Buildings-Care Program	1,203,688	-	-	-	-	-	-	-	1,203,688
Maintenance-Bldgs. & Equip	345,527	-	-	-	-	-	-	-	345,527
Maintenance-Grounds	107,679	-	-	-	-	-	-	-	107,679
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	892,795	11,090	-	-	-	-	-	-	903,885
Transportation-Activity Program	39,479	-	-	-	-	-	-	-	39,479
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	5,930,112	1,711,447	-	-	-	-	-	-	7,641,559
Food Services Program	62,900	-	920,687	-	-	-	-	-	983,587
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	62,900	-	920,687	-	-	-	-	-	983,587
Capital Assets Program	3,552	-	-	-	822,798	-	-	-	826,350
Debt Services Prg - Principal	83,951	-	-	355,000	112,127	-	-	-	551,078
Debt Services Prg - Interest	9,700	-	-	198,803	30,085	-	-	-	238,588
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	18,360,946	3,102,835	920,687	553,803	965,010	-	-	-	23,903,281
Transfers Out	132,459	-	-	-	-	-	-	-	132,459
TOTAL EXPENDITURES & TRANS	18,493,405	3,102,835	920,687	553,803	965,010	-	-	-	24,035,740
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(145,763)	(129,332)	53,850	(11,966)	(76,874)	-	-	-	(310,085)
Fund Balance as of July 1, 2002	1,297,702	477,333	14,682	354,979	181,112	-	-	-	2,325,808
Fund Balance as of June 30, 2003	1,151,939	348,001	68,532	343,013	104,238	-	-	-	2,015,723

MADISON COUNTY

SUGAR-SALEM JOINT SCHOOL DISTRICT # 322

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	501,003	-	-	530,984	-	-	-	-	1,031,987
Other Local	86,100	9,455	161,264	6,987	-	-	-	-	263,806
State Sources	5,716,295	135,888	-	-	47,887	-	-	-	5,900,070
Federal Sources	15,257	365,643	198,341	-	-	-	-	-	579,241
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,318,655	510,986	359,605	537,971	47,887	-	-	-	7,775,104
Transfers In	5,894	-	-	-	43,651	-	-	-	49,545
TOTAL REVENUE & TRANSFERS	6,324,549	510,986	359,605	537,971	91,538	-	-	-	7,824,649
EXPENDITURES									
Elementary School Program	1,687,930	180,799	-	-	-	-	-	-	1,868,729
Secondary School Program	2,256,501	121,995	-	-	-	-	-	-	2,378,496
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	334,042	133,541	-	-	-	-	-	-	467,583
Preschool Exceptional Program	35,705	15,633	-	-	-	-	-	-	51,338
Gifted & Talented Program	27,470	-	-	-	-	-	-	-	27,470
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	6,676	-	-	-	-	-	-	-	6,676
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,348,324	451,968	-	-	-	-	-	-	4,800,292
Attend./Guidance/Health Program	146,808	2,648	-	-	-	-	-	-	149,456
Special Services Program	85,429	12,416	-	-	-	-	-	-	97,845
Instruction Improvement Program	67,226	24,283	-	-	-	-	-	-	91,509
Educational Media Program	121,706	-	-	-	-	-	-	-	121,706
Board of Education Program	7,426	-	-	-	-	-	-	-	7,426
District Administration Program	111,834	5,921	-	-	-	-	-	-	117,755
School Administration Program	482,790	837	-	-	-	-	-	-	483,627
Business Operation Program	88,511	-	-	-	-	-	-	-	88,511
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	489,586	-	-	-	-	-	-	-	489,586
Maintenance-Bldgs. & Equip	98,099	-	-	-	-	-	-	-	98,099
Maintenance-Grounds	29,938	-	-	-	-	-	-	-	29,938
Security Program	5,099	16,500	-	-	-	-	-	-	21,599
Transport-School Program	347,201	-	-	-	-	-	-	-	347,201
Transportation-Activity Program	5,578	-	-	-	-	-	-	-	5,578
General Transportation Program	3,874	-	-	-	-	-	-	-	3,874
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,091,105	62,605	-	-	-	-	-	-	2,153,710
Food Services Program	20,903	-	353,080	-	-	-	-	-	373,983
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	20,903	-	353,080	-	-	-	-	-	373,983
Capital Assets Program	-	18,056	-	-	96,080	-	-	-	114,136
Debt Services Prg - Principal	-	-	-	390,000	-	-	-	-	390,000
Debt Services Prg - Interest	-	-	-	72,554	-	-	-	-	72,554
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,460,332	532,629	353,080	462,554	96,080	-	-	-	7,904,675
Transfers Out	43,651	5,894	-	-	-	-	-	-	49,545
TOTAL EXPENDITURES & TRANS	6,503,983	538,523	353,080	462,554	96,080	-	-	-	7,954,220
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(179,434)	(27,537)	6,525	75,417	(4,542)	-	-	-	(129,571)
Fund Balance as of July 1, 2002	327,450	(24,148)	(6,358)	404,662	(4,068)	-	-	-	697,538
Fund Balance as of June 30, 2003	148,016	(51,685)	167	480,079	(8,610)	-	-	-	567,967

MINIDOKA COUNTY

MINIDOKA COUNTY JOINT SCHOOL DISTRICT # 331

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	3,236,134	-	-	16,887	760,698	-	-	-	4,013,719
Other Local	445,048	36,827	256,796	3,605	113,207	-	-	12,980	855,483
State Sources	18,422,115	337,445	-	-	163,121	-	-	61,458	18,922,681
Federal Sources	-	2,500,847	993,321	-	-	-	-	-	3,494,168
Other Sources	-	-	576	8,895,556	1,056,036	-	-	-	9,952,168
TOTAL REVENUE	22,103,297	2,875,119	1,250,693	8,916,048	2,093,062	-	-	74,438	37,238,219
Transfers In	36,648	1,202	95,733	783,566	1,285,118	-	-	-	2,202,267
TOTAL REVENUE & TRANSFERS	22,139,945	2,876,321	1,346,426	9,699,614	3,378,180	-	-	74,438	39,440,486
EXPENDITURES									
Elementary School Program	5,272,710	1,096,875	-	-	-	-	-	-	6,369,585
Secondary School Program	6,378,673	454,770	-	-	-	-	-	-	6,833,443
Alternative School Program	418,927	47,671	-	-	-	-	-	-	466,598
Exceptional Child Program	853,671	498,579	-	-	-	-	-	-	1,352,250
Preschool Exceptional Program	81,948	58,664	-	-	-	-	-	-	140,612
Gifted & Talented Program	108,993	-	-	-	-	-	-	-	108,993
Interscholastic Program	187,028	-	-	-	-	-	-	-	187,028
School Activity Program	26,594	-	-	-	-	-	-	-	26,594
Summer School Program	59,661	86,659	-	-	-	-	-	-	146,320
Adult School Program	-	49,481	-	-	-	-	-	-	49,481
Detention Center Program	58,857	-	-	-	-	-	-	-	58,857
TOTAL INSTRUCTION	13,447,062	2,292,699	-	-	-	-	-	-	15,739,761
Attend./Guidance/Health Program	418,161	72,649	-	-	-	-	-	-	490,810
Special Services Program	334,403	98,075	-	-	-	-	-	-	432,478
Instruction Improvement Program	584,270	215,222	-	-	-	-	-	61,116	799,492
Educational Media Program	323,469	-	-	-	-	-	-	-	323,469
Board of Education Program	79,942	-	-	-	-	-	-	-	79,942
District Administration Program	382,022	-	-	-	-	-	-	-	382,022
School Administration Program	1,338,620	75,163	-	-	-	-	-	-	1,413,783
Business Operation Program	249,153	-	-	-	-	-	-	-	249,153
Central Service Program	(19,693)	-	-	-	-	-	-	-	(19,693)
Buildings-Care Program	1,653,347	30,301	-	-	-	-	-	-	1,683,648
Maintenance-Bldgs. & Equip	620,707	-	-	-	-	-	-	-	620,707
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	83,213	-	-	-	-	-	-	-	83,213
Transport-School Program	1,259,252	-	-	-	-	-	-	-	1,259,252
Transportation-Activity Program	90,794	-	-	-	-	-	-	-	90,794
General Transportation Program	6,451	-	-	-	-	-	-	-	6,451
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	7,404,111	491,410	-	-	-	-	-	61,116	7,895,521
Food Services Program	-	-	1,284,921	-	-	-	-	-	1,284,921
Community Services Program	-	23,716	-	-	-	-	-	-	23,716
TOTAL NON-INSTRUCTION	-	23,716	1,284,921	-	-	-	-	-	1,308,637
Capital Assets Program	420,937	31,849	-	-	4,753,187	-	-	-	5,205,973
Debt Services Prg - Principal	-	-	-	9,000,000	-	-	-	-	9,000,000
Debt Services Prg - Interest	-	-	-	739,307	-	-	-	-	739,307
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	21,272,110	2,839,674	1,284,921	9,739,307	4,753,187	-	-	61,116	39,889,199
Transfers Out	992,666	36,647	-	389,388	783,566	-	-	-	2,202,267
TOTAL EXPENDITURES & TRANS	22,264,776	2,876,321	1,284,921	10,128,695	5,536,753	-	-	61,116	42,091,466
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(124,831)	-	61,505	(429,081)	(2,158,573)	-	-	13,322	(2,650,980)
Fund Balance as of July 1, 2002	2,776,663	-	274,609	795,385	6,185,883	-	-	99,861	10,032,540
Fund Balance as of June 30, 2003	2,651,832	-	336,114	366,304	4,027,310	-	-	113,183	7,381,560

NEZ PERCE COUNTY

LEWISTON INDEPENDENT SCHOOL DISTRICT # 340

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	15,221,766	-	-	-	-	-	-	-	15,221,766
Other Local	525,851	318,433	715,665	-	100,175	-	720,009	200	2,380,133
State Sources	17,050,894	220,399	-	-	189,240	-	-	-	17,460,533
Federal Sources	-	1,806,239	573,356	-	-	-	-	-	2,379,595
Other Sources	8,486	-	-	-	-	-	-	-	8,486
TOTAL REVENUE	32,806,997	2,345,071	1,289,021	-	289,415	-	720,009	200	37,450,513
Transfers In	-	-	103,881	-	253,238	-	-	-	357,119
TOTAL REVENUE & TRANSFERS	32,806,997	2,345,071	1,392,902	-	542,653	-	720,009	200	37,807,632
EXPENDITURES									
Elementary School Program	7,618,170	1,210,023	-	-	-	-	-	-	8,828,193
Secondary School Program	8,243,989	513,896	-	-	-	-	-	-	8,757,885
Alternative School Program	738,442	42,505	-	-	-	-	-	-	780,947
Exceptional Child Program	2,624,546	409,171	-	-	-	-	-	-	3,033,717
Preschool Exceptional Program	220,780	-	-	-	-	-	-	-	220,780
Gifted & Talented Program	383,491	-	-	-	-	-	-	-	383,491
Interscholastic Program	393,233	-	-	-	-	-	-	-	393,233
School Activity Program	39,862	-	-	-	-	-	-	-	39,862
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	66,036	-	-	-	-	-	-	-	66,036
TOTAL INSTRUCTION	20,328,549	2,175,595	-	-	-	-	-	-	22,504,144
Attend./Guidance/Health Program	881,303	-	-	-	-	-	-	-	881,303
Special Services Program	723,801	133,849	-	-	-	-	-	-	857,650
Instruction Improvement Program	313,401	29,995	-	-	-	-	-	-	343,396
Educational Media Program	1,299,390	-	-	-	-	-	-	-	1,299,390
Board of Education Program	20,526	-	-	-	-	-	-	-	20,526
District Administration Program	778,668	-	-	-	-	-	-	-	778,668
School Administration Program	1,959,333	-	-	-	-	-	-	-	1,959,333
Business Operation Program	364,421	-	-	-	-	-	-	-	364,421
Central Service Program	88,970	-	-	-	-	-	114,185	-	203,155
Buildings-Care Program	2,534,943	-	-	-	-	-	-	-	2,534,943
Maintenance-Bldgs. & Equip	1,659,543	-	-	-	-	-	-	-	1,659,543
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	914,397	-	-	-	-	-	-	-	914,397
Transportation-Activity Program	58,719	-	-	-	-	-	-	-	58,719
General Transportation Program	50,066	-	-	-	-	-	-	-	50,066
Other Support Services Program	121,761	-	-	-	-	-	60,321	-	182,082
TOTAL SUPPORT SERVICES	11,769,242	163,844	-	-	-	-	174,506	-	12,107,592
Food Services Program	-	-	1,343,626	-	-	-	-	-	1,343,626
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	1,343,626	-	-	-	-	-	1,343,626
Capital Assets Program	39,934	-	-	-	508,814	-	-	-	548,748
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	71,191	-	-	-	-	-	-	-	71,191
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	32,208,916	2,339,439	1,343,626	-	508,814	-	174,506	-	36,575,301
Transfers Out	357,119	-	-	-	-	-	-	-	357,119
TOTAL EXPENDITURES & TRANS	32,566,035	2,339,439	1,343,626	-	508,814	-	174,506	-	36,932,420
Excess (Deficiency) of Revenue Over Expenditures & Transfers	240,962	5,632	49,276	-	33,839	-	545,503	200	875,212
Fund Balance as of July 1, 2002	5,081,874	160,922	118,019	-	1,674,218	-	881,857	303,322	7,916,890
Fund Balance as of June 30, 2003	5,322,836	166,554	167,295	-	1,708,057	-	1,427,360	303,522	8,792,102

NEZ PERCE COUNTY

LAPWAI SCHOOL DISTRICT # 341

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	358,079	-	-	-	121,820	-	-	-	479,899
Other Local	54,035	336,560	31,144	-	35,361	-	-	17,922	457,100
State Sources	2,593,325	63,207	-	-	18,831	-	-	-	2,675,363
Federal Sources	1,306,919	768,799	161,970	-	47,479	-	-	-	2,285,167
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	4,312,358	1,168,566	193,114	-	223,491	-	-	17,922	5,897,529
Transfers In	8,937	-	6,867	-	231,723	-	-	-	247,527
TOTAL REVENUE & TRANSFERS	4,321,295	1,168,566	199,981	-	455,214	-	-	17,922	6,145,056
EXPENDITURES									
Elementary School Program	1,087,067	357,790	-	-	-	-	-	-	1,444,857
Secondary School Program	810,713	183,672	-	-	-	-	-	-	994,385
Alternative School Program	106,127	-	-	-	-	-	-	-	106,127
Exceptional Child Program	291,231	141,844	-	-	-	-	-	-	433,075
Preschool Exceptional Program	44,291	2,513	-	-	-	-	-	-	46,804
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	73,056	-	-	-	-	-	-	-	73,056
Summer School Program	-	29,343	-	-	-	-	-	-	29,343
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,412,485	715,162	-	-	-	-	-	-	3,127,647
Attend./Guidance/Health Program	167,456	129,180	-	-	-	-	-	-	296,636
Special Services Program	30,230	21,663	-	-	-	-	-	-	51,893
Instruction Improvement Program	32,096	371,495	-	-	-	-	-	-	403,591
Educational Media Program	166,197	40,154	-	-	-	-	-	-	206,351
Board of Education Program	32,406	-	-	-	-	-	-	-	32,406
District Administration Program	280,588	30,789	-	-	-	-	-	-	311,377
School Administration Program	397,708	-	-	-	-	-	-	-	397,708
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	372,748	-	-	-	-	-	-	-	372,748
Maintenance-Bldgs. & Equip	213,661	-	-	-	-	-	-	-	213,661
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	180,980	8,780	-	-	-	-	-	-	189,760
Transportation-Activity Program	7,643	-	-	-	-	-	-	-	7,643
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	17,476	-
TOTAL SUPPORT SERVICES	1,881,713	602,061	-	-	-	-	-	17,476	2,483,774
Food Services Program	15,331	-	189,339	-	-	-	-	-	204,670
Community Services Program	-	-	-	-	-	-	-	1,625	-
TOTAL NON-INSTRUCTION	15,331	-	189,339	-	-	-	-	1,625	204,670
Capital Assets Program	1,759	-	-	-	297,552	-	-	-	299,311
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,311,288	1,317,223	189,339	-	297,552	-	-	19,101	6,115,402
Transfers Out	238,590	8,937	-	-	-	-	-	-	247,527
TOTAL EXPENDITURES & TRANS	4,549,878	1,326,160	189,339	-	297,552	-	-	19,101	6,362,929
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(228,583)	(157,594)	10,642	-	157,662	-	-	(1,179)	(217,873)
Fund Balance as of July 1, 2002	689,409	188,452	19,429	-	1,141,870	-	-	14,766	2,039,160
Fund Balance as of June 30, 2003	460,826	30,858	30,071	-	1,299,532	-	-	13,587	1,821,287

NEZ PERCE COUNTY

CULDESAC JOINT SCHOOL DISTRICT # 342

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	214,258	-	-	-	-	-	-	-	214,258
Other Local	23,086	-	24,169	-	3,072	-	-	63	50,327
State Sources	1,390,151	29,735	-	-	7,605	-	-	-	1,427,491
Federal Sources	-	79,249	35,684	-	-	-	-	-	114,933
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,627,495	108,984	59,853	-	10,677	-	-	63	1,807,009
Transfers In	-	-	-	-	79,865	-	-	-	79,865
TOTAL REVENUE & TRANSFERS	1,627,495	108,984	59,853	-	90,542	-	-	63	1,886,874
EXPENDITURES									
Elementary School Program	355,338	44,444	-	-	-	-	-	-	399,782
Secondary School Program	608,955	45,911	-	-	-	-	-	-	654,866
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	16,982	-	-	-	-	-	-	16,982
Preschool Exceptional Program	-	3,753	-	-	-	-	-	-	3,753
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	964,293	111,090	-	-	-	-	-	-	1,075,383
Attend./Guidance/Health Program	41,478	2,150	-	-	-	-	-	-	43,628
Special Services Program	57,429	-	-	-	-	-	-	-	57,429
Instruction Improvement Program	1,316	6,685	-	-	-	-	-	-	8,001
Educational Media Program	2,554	-	-	-	-	-	-	-	2,554
Board of Education Program	24,187	-	-	-	-	-	-	-	24,187
District Administration Program	112,983	-	-	-	-	-	-	-	112,983
School Administration Program	57,748	-	-	-	-	-	-	-	57,748
Business Operation Program	51,950	-	-	-	-	-	-	-	51,950
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	142,229	-	-	-	-	-	-	-	142,229
Maintenance-Bldgs. & Equip	55,333	-	-	-	-	-	-	-	55,333
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	102,217	-	-	-	-	-	-	-	102,217
Transportation-Activity Program	1,158	-	-	-	-	-	-	-	1,158
General Transportation Program	163	-	-	-	-	-	-	-	163
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	650,745	8,835	-	-	-	-	-	-	659,580
Food Services Program	17,201	-	59,288	-	-	-	-	-	76,489
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	17,201	-	59,288	-	-	-	-	-	76,489
Capital Assets Program	-	-	-	-	28,809	-	-	-	28,809
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,632,239	119,925	59,288	-	28,809	-	-	-	1,840,261
Transfers Out	78,199	1,666	-	-	-	-	-	-	79,865
TOTAL EXPENDITURES & TRANS	1,710,438	121,591	59,288	-	28,809	-	-	-	1,920,126
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(82,943)	(12,607)	565	-	61,733	-	-	63	(33,252)
Fund Balance as of July 1, 2002	365,512	15,457	10,961	-	54,363	-	-	2,207	446,293
Fund Balance as of June 30, 2003	282,569	2,850	11,526	-	116,096	-	-	2,270	413,041

ONEIDA COUNTY

ONEIDA COUNTY SCHOOL DISTRICT # 351

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	571,937	-	-	361,039	120,510	-	-	-	1,053,486
Other Local	40,960	8,075	88,615	6,051	16,032	-	-	-	159,733
State Sources	4,185,524	128,086	-	-	35,071	-	-	-	4,348,681
Federal Sources	-	469,115	128,120	-	-	-	-	-	597,235
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	4,798,421	605,276	216,735	367,090	171,613	-	-	-	6,159,135
Transfers In	-	-	-	-	47,297	-	-	-	47,297
TOTAL REVENUE & TRANSFERS	4,798,421	605,276	216,735	367,090	218,910	-	-	-	6,206,432
EXPENDITURES									
Elementary School Program	1,103,187	290,742	-	-	-	-	-	-	1,393,929
Secondary School Program	1,719,806	117,133	-	-	-	-	-	-	1,836,939
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	229,866	57,048	-	-	-	-	-	-	286,914
Preschool Exceptional Program	30,163	8,068	-	-	-	-	-	-	38,231
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	132,264	-	-	-	-	-	-	-	132,264
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,215,286	472,991	-	-	-	-	-	-	3,688,277
Attend./Guidance/Health Program	123,770	-	-	-	-	-	-	-	123,770
Special Services Program	61,753	55,233	-	-	-	-	-	-	116,986
Instruction Improvement Program	1,990	50,885	-	-	-	-	-	-	52,875
Educational Media Program	73,884	14,264	-	-	-	-	-	-	88,148
Board of Education Program	20,819	-	-	-	-	-	-	-	20,819
District Administration Program	139,549	4,834	-	-	-	-	-	-	144,383
School Administration Program	283,932	-	-	-	-	-	-	-	283,932
Business Operation Program	19,230	-	-	-	-	-	-	-	19,230
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	533,726	-	-	-	-	-	-	-	533,726
Maintenance-Bldgs. & Equip	36,305	-	-	-	-	-	-	-	36,305
Maintenance-Grounds	12,262	-	-	-	-	-	-	-	12,262
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	227,691	-	-	-	45,849	-	-	-	273,540
Transportation-Activity Program	12,227	-	-	-	-	-	-	-	12,227
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,547,138	125,216	-	-	45,849	-	-	-	1,718,203
Food Services Program	13,820	-	199,195	-	-	-	-	-	213,015
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	13,820	-	199,195	-	-	-	-	-	213,015
Capital Assets Program	-	8,274	-	-	136,193	-	-	-	144,467
Debt Services Prg - Principal	-	-	-	190,000	-	-	-	-	190,000
Debt Services Prg - Interest	-	-	-	187,344	-	-	-	-	187,344
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,776,244	606,481	199,195	377,344	182,042	-	-	-	6,141,306
Transfers Out	47,297	-	-	-	-	-	-	-	47,297
TOTAL EXPENDITURES & TRANS	4,823,541	606,481	199,195	377,344	182,042	-	-	-	6,188,603
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(25,120)	(1,205)	17,540	(10,254)	36,868	-	-	-	17,829
Fund Balance as of July 1, 2002	150,725	19,339	(34,904)	466,988	20,930	-	-	-	623,078
Fund Balance as of June 30, 2003	125,605	18,134	(17,364)	456,734	57,798	-	-	-	640,907

OWYHEE COUNTY

MARSING JOINT SCHOOL DISTRICT # 363

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	450,547	-	-	342,888	-	-	-	-	793,435
Other Local	53,867	21,317	45,069	6,694	33,122	-	-	6,739	160,069
State Sources	3,551,687	72,460	-	-	27,977	-	-	-	3,652,124
Federal Sources	14,881	435,764	202,951	-	-	-	-	-	653,596
Other Sources	-	-	-	666,463	2,044,700	-	-	-	2,711,163
TOTAL REVENUE	4,070,982	529,541	248,020	1,016,045	2,105,799	-	-	6,739	7,970,387
Transfers In	-	-	15,521	-	177,159	-	-	-	192,680
TOTAL REVENUE & TRANSFERS	4,070,982	529,541	263,541	1,016,045	2,282,958	-	-	6,739	8,163,067
EXPENDITURES									
Elementary School Program	1,038,134	370,445	-	-	-	-	-	-	1,408,579
Secondary School Program	858,964	39,223	-	-	-	-	-	-	898,187
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	341,743	-	-	-	-	-	-	-	341,743
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	102,596	-	-	-	-	-	-	-	102,596
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	27,481	-	-	-	-	-	-	27,481
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,341,437	437,149	-	-	-	-	-	-	2,778,586
Attend./Guidance/Health Program	151,383	7,894	-	-	-	-	-	-	159,277
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	34,663	46,955	-	-	-	-	-	-	81,618
Educational Media Program	86,953	-	-	-	-	-	-	-	86,953
Board of Education Program	12,501	-	-	-	-	-	-	-	12,501
District Administration Program	127,858	-	-	-	-	-	-	-	127,858
School Administration Program	267,064	-	-	-	-	-	-	-	267,064
Business Operation Program	68,964	-	-	-	-	-	-	-	68,964
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	383,905	-	-	-	-	-	-	-	383,905
Maintenance-Bldgs. & Equip	24,520	47,196	-	-	103,069	-	-	-	174,785
Maintenance-Grounds	77,667	-	-	-	-	-	-	-	77,667
Security Program	10,917	-	-	-	-	-	-	-	10,917
Transport-School Program	341,706	-	-	-	109,639	-	-	-	451,345
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,588,101	102,045	-	-	212,708	-	-	-	1,902,854
Food Services Program	-	-	249,037	-	-	-	-	-	249,037
Community Services Program	-	415	-	-	-	-	-	12,168	415
TOTAL NON-INSTRUCTION	-	415	249,037	-	-	-	-	12,168	249,452
Capital Assets Program	-	-	-	-	741,980	-	-	-	741,980
Debt Services Prg - Principal	-	-	-	185,000	-	-	-	-	185,000
Debt Services Prg - Interest	-	-	-	145,929	-	-	-	-	145,929
Debt Services Prg - Refunded Debt	-	-	-	666,463	-	-	-	-	666,463
TOTAL EXPENDITURES	3,929,538	539,609	249,037	997,392	954,688	-	-	12,168	6,670,264
Transfers Out	192,680	-	-	-	-	-	-	-	192,680
TOTAL EXPENDITURES & TRANS	4,122,218	539,609	249,037	997,392	954,688	-	-	12,168	6,862,944
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(51,236)	(10,068)	14,504	18,653	1,328,270	-	-	(5,429)	1,300,123
Fund Balance as of July 1, 2002	380,238	43,253	78,587	357,297	38,059	-	-	116,206	897,434
Fund Balance as of June 30, 2003	329,002	33,185	93,091	375,950	1,366,329	-	-	110,777	2,197,557

OWYHEE COUNTY

PLEASANT VALLEY ELEMENTARY SCHOOL DISTRICT # 364

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	77,906	-	-	-	-	-	-	-	77,906
Other Local	5,318	-	-	-	2,030	-	-	-	7,348
State Sources	88,841	5,442	-	-	724	-	-	-	95,007
Federal Sources	-	11,794	-	-	-	-	-	-	11,794
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	172,065	17,236	-	-	2,754	-	-	-	192,055
Transfers In	130	2,499	-	-	-	-	-	-	2,629
TOTAL REVENUE & TRANSFERS	172,195	19,735	-	-	2,754	-	-	-	194,684
EXPENDITURES									
Elementary School Program	46,518	15,178	-	-	-	-	-	-	61,696
Secondary School Program	61,152	-	-	-	-	-	-	-	61,152
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	106	-	-	-	-	-	-	-	106
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	107,776	15,178	-	-	-	-	-	-	122,954
Attend./Guidance/Health Program	41	-	-	-	-	-	-	-	41
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	12	-	-	-	-	-	-	-	12
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	13,338	-	-	-	-	-	-	-	13,338
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	28,919	-	-	-	-	-	-	-	28,919
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	21,744	-	-	-	-	-	-	-	21,744
Maintenance-Bldgs. & Equip	1,125	-	-	-	146	-	-	-	1,271
Maintenance-Grounds	2,288	-	-	-	-	-	-	-	2,288
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	10,619	-	-	-	-	-	-	-	10,619
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	78,086	-	-	-	146	-	-	-	78,232
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	302	-	-	-	-	-	-	-	302
TOTAL NON-INSTRUCTION	302	-	-	-	-	-	-	-	302
Capital Assets Program	-	-	-	-	4,573	-	-	-	4,573
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	186,164	15,178	-	-	4,719	-	-	-	206,061
Transfers Out	2,499	130	-	-	-	-	-	-	2,629
TOTAL EXPENDITURES & TRANS	188,663	15,308	-	-	4,719	-	-	-	208,690
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(16,468)	4,427	-	-	(1,965)	-	-	-	(14,006)
Fund Balance as of July 1, 2002	98,827	18,662	-	-	64,245	-	-	-	181,734
Fund Balance as of June 30, 2003	82,359	23,089	-	-	62,280	-	-	-	167,728

OWYHEE COUNTY

BRUNEAU-GRAND VIEW JOINT SCHOOL DISTRICT # 365

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	464,182	-	-	236,066	-	-	-	-	700,248
Other Local	34,320	13,637	42,386	4,157	1,875	-	-	933	96,375
State Sources	2,668,569	68,608	-	-	18,170	-	-	-	2,755,347
Federal Sources	136,363	380,893	92,162	-	-	-	-	-	609,418
Other Sources	6,200	-	-	-	-	-	-	-	6,200
TOTAL REVENUE	3,309,634	463,138	134,548	240,223	20,045	-	-	933	4,167,588
Transfers In	-	12,158	-	-	27,990	-	-	-	40,148
TOTAL REVENUE & TRANSFERS	3,309,634	475,296	134,548	240,223	48,035	-	-	933	4,207,736
EXPENDITURES									
Elementary School Program	844,188	282,612	-	-	-	-	-	-	1,126,800
Secondary School Program	979,881	43,044	-	-	-	-	-	-	1,022,925
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	148,176	117,781	-	-	-	-	-	-	265,957
Preschool Exceptional Program	-	2,994	-	-	-	-	-	-	2,994
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	63,694	-	-	-	-	-	-	-	63,694
School Activity Program	3,805	-	-	-	-	-	-	-	3,805
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,039,744	446,431	-	-	-	-	-	-	2,486,175
Attend./Guidance/Health Program	75,535	4,662	-	-	-	-	-	-	80,197
Special Services Program	53,807	-	-	-	-	-	-	-	53,807
Instruction Improvement Program	6,009	82,076	-	-	-	-	-	-	88,085
Educational Media Program	2,608	-	-	-	-	-	-	-	2,608
Board of Education Program	109,328	-	-	-	-	-	-	-	109,328
District Administration Program	115,510	2,068	-	-	-	-	-	-	117,578
School Administration Program	256,701	-	-	-	-	-	-	-	256,701
Business Operation Program	55,333	10,451	-	-	-	-	-	-	65,784
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	202,010	14,600	-	-	-	-	-	-	216,610
Maintenance-Bldgs. & Equip	77,374	-	-	-	-	-	-	-	77,374
Maintenance-Grounds	7,369	-	-	-	-	-	-	-	7,369
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	232,741	-	-	-	-	-	-	-	232,741
Transportation-Activity Program	6,079	-	-	-	-	-	-	-	6,079
General Transportation Program	3,073	-	-	-	-	-	-	-	3,073
Other Support Services Program	-	-	-	841	-	-	-	-	841
TOTAL SUPPORT SERVICES	1,203,477	113,857	-	841	-	-	-	-	1,318,175
Food Services Program	17,103	-	144,050	-	-	-	-	-	161,153
Community Services Program	-	-	-	-	-	-	-	4,000	-
TOTAL NON-INSTRUCTION	17,103	-	144,050	-	-	-	-	4,000	161,153
Capital Assets Program	-	-	-	-	14,053	-	-	-	14,053
Debt Services Prg - Principal	-	-	-	415,000	-	-	-	-	415,000
Debt Services Prg - Interest	-	-	-	60,861	-	-	-	-	60,861
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,260,324	560,288	144,050	476,702	14,053	-	-	4,000	4,455,417
Transfers Out	27,990	12,158	-	-	-	-	-	-	40,148
TOTAL EXPENDITURES & TRANS	3,288,314	572,446	144,050	476,702	14,053	-	-	4,000	4,495,565
Excess (Deficiency) of Revenue Over Expenditures & Transfers	21,320	(97,150)	(9,502)	(236,479)	33,982	-	-	(3,067)	(287,829)
Fund Balance as of July 1, 2002	128,150	164,231	1,706	313,687	110,837	-	-	3,067	718,611
Fund Balance as of June 30, 2003	149,470	67,081	(7,796)	77,208	144,819	-	-	-	430,782

OWYHEE COUNTY

HOMEDALE JOINT SCHOOL DISTRICT # 370

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	444,551	-	-	361,790	74,233	-	-	-	880,574
Other Local	88,166	315,312	91,086	7,586	16,290	-	-	-	518,440
State Sources	5,955,748	97,446	-	-	49,831	-	-	-	6,103,025
Federal Sources	-	508,049	293,614	-	-	-	-	-	801,663
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,488,465	920,807	384,700	369,376	140,354	-	-	-	8,303,702
Transfers In	1,600	-	-	-	52,000	-	-	-	53,600
TOTAL REVENUE & TRANSFERS	6,490,065	920,807	384,700	369,376	192,354	-	-	-	8,357,302
EXPENDITURES									
Elementary School Program	1,680,466	366,644	-	-	-	-	-	-	2,047,110
Secondary School Program	1,724,624	561,073	-	-	-	-	-	-	2,285,697
Alternative School Program	531,817	-	-	-	-	-	-	-	531,817
Exceptional Child Program	4,730	145,228	-	-	-	-	-	-	149,958
Preschool Exceptional Program	-	9,687	-	-	-	-	-	-	9,687
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	123,182	-	-	-	-	-	-	-	123,182
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,064,819	1,082,632	-	-	-	-	-	-	5,147,451
Attend./Guidance/Health Program	227,483	-	-	-	-	-	-	-	227,483
Special Services Program	501,738	-	-	-	-	-	-	-	501,738
Instruction Improvement Program	89,510	-	-	-	-	-	-	-	89,510
Educational Media Program	144,499	-	-	-	-	-	-	-	144,499
Board of Education Program	3,495	-	-	-	-	-	-	-	3,495
District Administration Program	179,855	13,801	-	-	-	-	-	-	193,656
School Administration Program	374,641	62,217	-	-	-	-	-	-	436,858
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	533,487	-	-	-	-	-	-	-	533,487
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	362,881	-	-	-	-	-	-	-	362,881
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	12,200	-	-	-	-	-	-	-	12,200
TOTAL SUPPORT SERVICES	2,429,789	76,018	-	-	-	-	-	-	2,505,807
Food Services Program	23,764	-	342,138	-	-	-	-	-	365,902
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	23,764	-	342,138	-	-	-	-	-	365,902
Capital Assets Program	-	-	-	-	204,896	-	-	-	204,896
Debt Services Prg - Principal	-	-	-	180,000	-	-	-	-	180,000
Debt Services Prg - Interest	-	-	-	213,715	-	-	-	-	213,715
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,518,372	1,158,650	342,138	393,715	204,896	-	-	-	8,617,771
Transfers Out	52,000	1,600	-	-	-	-	-	-	53,600
TOTAL EXPENDITURES & TRANS	6,570,372	1,160,250	342,138	393,715	204,896	-	-	-	8,671,371
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(80,307)	(239,443)	42,562	(24,339)	(12,542)	-	-	-	(314,069)
Fund Balance as of July 1, 2002	922,222	480,510	33,830	345,574	51,697	-	-	-	1,833,833
Fund Balance as of June 30, 2003	841,915	241,067	76,392	321,235	39,155	-	-	-	1,519,764

PAYETTE COUNTY

PAYETTE JOINT SCHOOL DISTRICT # 371

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	801,948	-	-	652,408	-	-	-	-	1,454,356
Other Local	78,631	70,089	110,632	16,617	2,716	-	-	6,897	278,685
State Sources	8,041,473	96,264	-	-	70,135	-	-	-	8,207,872
Federal Sources	17,500	888,947	469,264	-	-	-	-	-	1,375,711
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	8,939,552	1,055,300	579,896	669,025	72,851	-	-	6,897	11,316,624
Transfers In	7,244	-	-	-	28,173	-	-	-	35,417
TOTAL REVENUE & TRANSFERS	8,946,796	1,055,300	579,896	669,025	101,024	-	-	6,897	11,352,041
EXPENDITURES									
Elementary School Program	2,437,283	444,040	-	-	-	-	-	-	2,881,323
Secondary School Program	2,224,077	73,431	-	-	-	-	-	-	2,297,508
Alternative School Program	122,282	-	-	-	-	-	-	-	122,282
Exceptional Child Program	637,619	216,339	-	-	-	-	-	-	853,958
Preschool Exceptional Program	19,492	11,676	-	-	-	-	-	-	31,168
Gifted & Talented Program	27,953	-	-	-	-	-	-	-	27,953
Interscholastic Program	226,323	-	-	-	-	-	-	-	226,323
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,695,029	745,486	-	-	-	-	-	-	6,440,515
Attend./Guidance/Health Program	344,334	-	-	-	-	-	-	-	344,334
Special Services Program	47,949	7,329	-	-	-	-	-	-	55,278
Instruction Improvement Program	147,393	235,344	-	-	-	-	-	100	382,737
Educational Media Program	182,461	9,877	-	-	-	-	-	-	192,338
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	261,052	-	-	-	-	-	-	-	261,052
School Administration Program	723,988	-	-	-	-	-	-	-	723,988
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	717,831	482	-	-	-	-	-	-	718,313
Maintenance-Bldgs. & Equip	127,118	-	-	-	-	-	-	-	127,118
Maintenance-Grounds	73,317	-	-	-	-	-	-	-	73,317
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	351,132	-	-	-	-	-	-	-	351,132
Transportation-Activity Program	9,415	-	-	-	-	-	-	-	9,415
General Transportation Program	26,659	-	-	-	-	-	-	-	26,659
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,012,649	253,032	-	-	-	-	-	100	3,265,681
Food Services Program	37,258	-	579,545	-	-	-	-	-	616,803
Community Services Program	8,266	-	-	-	-	-	-	-	8,266
TOTAL NON-INSTRUCTION	45,524	-	579,545	-	-	-	-	-	625,069
Capital Assets Program	11,937	-	-	-	33,719	-	-	-	45,656
Debt Services Prg - Principal	-	-	-	490,000	-	-	-	-	490,000
Debt Services Prg - Interest	-	-	-	99,859	-	-	-	-	99,859
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,765,139	998,518	579,545	589,859	33,719	-	-	100	10,966,780
Transfers Out	28,173	7,244	-	-	-	-	-	-	35,417
TOTAL EXPENDITURES & TRANS	8,793,312	1,005,762	579,545	589,859	33,719	-	-	100	11,002,197
Excess (Deficiency) of Revenue Over Expenditures & Transfers	153,484	49,538	351	79,166	67,305	-	-	6,797	349,844
Fund Balance as of July 1, 2002	465,342	280,227	130,223	654,938	41,886	-	-	183,367	1,572,616
Fund Balance as of June 30, 2003	618,826	329,765	130,574	734,104	109,191	-	-	190,164	1,922,460

PAYETTE COUNTY

NEW PLYMOUTH SCHOOL DISTRICT # 372

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	658,480	-	-	404,001	-	-	-	-	1,062,481
Other Local	36,125	4,890	79,657	13,335	-	-	-	1,655	134,007
State Sources	4,320,874	95,546	-	-	35,487	-	-	-	4,451,907
Federal Sources	-	850,228	180,522	-	-	-	-	-	1,030,750
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	5,015,479	950,664	260,179	417,336	35,487	-	-	1,655	6,679,145
Transfers In	6,568	-	-	-	31,317	-	-	-	37,885
TOTAL REVENUE & TRANSFERS	5,022,047	950,664	260,179	417,336	66,804	-	-	1,655	6,717,030
EXPENDITURES									
Elementary School Program	1,181,538	207,115	-	-	-	-	-	-	1,388,653
Secondary School Program	1,349,406	111,096	-	-	24,452	-	-	-	1,484,954
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	166,588	111,493	-	-	-	-	-	-	278,081
Preschool Exceptional Program	37,530	15,202	-	-	-	-	-	-	52,732
Gifted & Talented Program	1,903	-	-	-	-	-	-	-	1,903
Interscholastic Program	169,451	-	-	-	-	-	-	-	169,451
School Activity Program	18,712	-	-	-	-	-	-	-	18,712
Summer School Program	-	16,384	-	-	-	-	-	-	16,384
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,925,128	461,290	-	-	24,452	-	-	-	3,410,870
Attend./Guidance/Health Program	224,472	12,760	-	-	-	-	-	-	237,232
Special Services Program	45,705	19,582	-	-	-	-	-	-	65,287
Instruction Improvement Program	57,020	422,921	-	-	-	-	-	2,000	479,941
Educational Media Program	110,453	-	-	-	-	-	-	-	110,453
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	220,772	1,174	-	-	-	-	-	-	221,946
School Administration Program	375,933	-	-	-	-	-	-	-	375,933
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	664,689	-	-	-	-	-	-	-	664,689
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	229,030	300	-	-	67,192	-	-	-	296,522
Transportation-Activity Program	17,724	-	-	-	-	-	-	-	17,724
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,945,798	456,737	-	-	67,192	-	-	2,000	2,469,727
Food Services Program	14,014	-	253,813	-	-	-	-	-	267,827
Community Services Program	-	26,615	-	-	-	-	-	-	26,615
TOTAL NON-INSTRUCTION	14,014	26,615	253,813	-	-	-	-	-	294,442
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	240,000	-	-	-	-	240,000
Debt Services Prg - Interest	-	-	-	165,025	-	-	-	-	165,025
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,884,940	944,642	253,813	405,025	91,644	-	-	2,000	6,580,064
Transfers Out	31,317	6,568	-	-	-	-	-	-	37,885
TOTAL EXPENDITURES & TRANS	4,916,257	951,210	253,813	405,025	91,644	-	-	2,000	6,617,949
Excess (Deficiency) of Revenue Over Expenditures & Transfers	105,790	(546)	6,366	12,311	(24,840)	-	-	(345)	99,081
Fund Balance as of July 1, 2002	73,824	(2,200)	(19,997)	456,561	52,599	-	-	53,034	560,787
Fund Balance as of June 30, 2003	179,614	(2,746)	(13,631)	468,872	27,759	-	-	52,689	659,868

PAYETTE COUNTY

FRUITLAND SCHOOL DISTRICT # 373

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	962,922	-	-	522,290	180,618	-	-	-	1,665,830
Other Local	162,206	338,560	115,904	19,301	15,331	-	-	1,551	651,302
State Sources	6,255,558	91,290	-	-	55,696	-	-	-	6,402,544
Federal Sources	-	654,264	273,364	-	-	-	-	-	927,628
Other Sources	-	-	-	-	12,998	-	-	-	12,998
TOTAL REVENUE	7,380,686	1,084,114	389,268	541,591	264,643	-	-	1,551	9,660,302
Transfers In	4,420	-	-	-	105,000	-	-	-	109,420
TOTAL REVENUE & TRANSFERS	7,385,106	1,084,114	389,268	541,591	369,643	-	-	1,551	9,769,722
EXPENDITURES									
Elementary School Program	2,039,954	353,463	-	-	-	-	-	-	2,393,417
Secondary School Program	2,520,535	171,041	-	-	-	-	-	-	2,691,576
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	521,239	151,605	-	-	-	-	-	-	672,844
Preschool Exceptional Program	-	9,430	-	-	-	-	-	-	9,430
Gifted & Talented Program	2,321	-	-	-	-	-	-	-	2,321
Interscholastic Program	161,527	-	-	-	-	-	-	-	161,527
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,245,576	685,539	-	-	-	-	-	-	5,931,115
Attend./Guidance/Health Program	237,064	-	-	-	-	-	-	-	237,064
Special Services Program	98,323	23,129	-	-	-	-	-	-	121,452
Instruction Improvement Program	37,446	287,107	-	-	-	-	-	500	324,553
Educational Media Program	110,969	9,108	-	-	-	-	-	-	120,077
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	239,357	74,811	-	-	-	-	-	-	314,168
School Administration Program	395,417	-	-	-	-	-	-	-	395,417
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	503,742	-	-	-	-	-	-	-	503,742
Maintenance-Bldgs. & Equip	144,310	-	-	-	-	-	-	-	144,310
Maintenance-Grounds	55,936	-	-	-	-	-	-	-	55,936
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	288,382	-	-	-	79,765	-	-	-	368,147
Transportation-Activity Program	1,755	-	-	-	-	-	-	-	1,755
General Transportation Program	547	-	-	-	-	-	-	-	547
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,113,248	394,155	-	-	79,765	-	-	500	2,587,168
Food Services Program	19,462	-	337,552	-	-	-	-	-	357,014
Community Services Program	6,750	-	-	-	-	-	-	-	6,750
TOTAL NON-INSTRUCTION	26,212	-	337,552	-	-	-	-	-	363,764
Capital Assets Program	50,245	-	-	-	-	-	-	-	50,245
Debt Services Prg - Principal	-	-	-	395,000	39,414	-	-	-	434,414
Debt Services Prg - Interest	-	-	-	149,812	22,302	-	-	-	172,114
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,435,281	1,079,694	337,552	544,812	141,481	-	-	500	9,538,820
Transfers Out	105,000	4,420	-	-	-	-	-	-	109,420
TOTAL EXPENDITURES & TRANS	7,540,281	1,084,114	337,552	544,812	141,481	-	-	500	9,648,240
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(155,175)	-	51,716	(3,221)	228,162	-	-	1,051	121,482
Fund Balance as of July 1, 2002	680,846	-	76,156	780,341	373,045	-	-	165	1,910,388
Fund Balance as of June 30, 2003	525,671	-	127,872	777,120	601,207	-	-	1,216	2,031,870

POWER COUNTY

AMERICAN FALLS JOINT SCHOOL DISTRICT # 381

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,876,620	-	-	1,237,108	308,873	-	-	-	4,422,601
Other Local	94,977	162,186	123,592	25,288	44,172	-	-	-	450,215
State Sources	6,428,587	84,589	-	-	59,184	-	-	-	6,572,360
Federal Sources	104,609	1,107,357	369,632	-	187,603	-	-	-	1,769,201
Other Sources	-	-	-	-	204,594	-	-	-	204,594
TOTAL REVENUE	9,504,793	1,354,132	493,224	1,262,396	804,426	-	-	-	13,418,971
Transfers In	17,255	27,825	42,121	-	4,154	-	-	-	91,355
TOTAL REVENUE & TRANSFERS	9,522,048	1,381,957	535,345	1,262,396	808,580	-	-	-	13,510,326
EXPENDITURES									
Elementary School Program	2,159,792	455,238	-	-	6,407	-	-	-	2,621,437
Secondary School Program	2,509,295	409,889	-	-	21,813	-	-	-	2,940,997
Alternative School Program	149,551	-	-	-	-	-	-	-	149,551
Exceptional Child Program	434,621	187,873	-	-	-	-	-	-	622,494
Preschool Exceptional Program	58,865	18,244	-	-	-	-	-	-	77,109
Gifted & Talented Program	22,879	-	-	-	-	-	-	-	22,879
Interscholastic Program	152,498	-	-	-	-	-	-	-	152,498
School Activity Program	59,217	-	-	-	-	-	-	-	59,217
Summer School Program	16,565	55,317	-	-	-	-	-	-	71,882
Adult School Program	210	-	-	-	-	-	-	-	210
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,563,493	1,126,561	-	-	28,220	-	-	-	6,718,274
Attend./Guidance/Health Program	260,455	31,424	-	-	-	-	-	-	291,879
Special Services Program	176,968	11,170	-	-	-	-	-	-	188,138
Instruction Improvement Program	101,192	120,019	-	-	-	-	-	-	221,211
Educational Media Program	223,310	3,000	-	-	-	-	-	-	226,310
Board of Education Program	8,261	-	-	-	-	-	-	-	8,261
District Administration Program	114,545	-	-	-	-	-	-	-	114,545
School Administration Program	733,023	-	-	-	-	-	-	-	733,023
Business Operation Program	275,367	-	-	-	-	-	-	-	275,367
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,054,722	-	-	-	191,681	-	-	-	1,246,403
Maintenance-Bldgs. & Equip	91,193	-	-	-	519,203	-	-	-	610,396
Maintenance-Grounds	10,587	-	-	-	20,486	-	-	-	31,073
Security Program	20,043	-	-	-	-	-	-	-	20,043
Transport-School Program	542,050	-	-	-	-	-	-	-	542,050
Transportation-Activity Program	156,613	-	-	-	-	-	-	-	156,613
General Transportation Program	19,124	-	-	-	-	-	-	-	19,124
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,787,453	165,613	-	-	731,370	-	-	-	4,684,436
Food Services Program	-	-	528,699	-	-	-	-	-	528,699
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	528,699	-	-	-	-	-	528,699
Capital Assets Program	-	-	-	-	555,245	-	-	-	555,245
Debt Services Prg - Principal	-	-	-	220,000	-	-	-	-	220,000
Debt Services Prg - Interest	-	-	-	449,762	-	-	-	-	449,762
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,350,946	1,292,174	528,699	669,762	1,314,835	-	-	-	13,156,416
Transfers Out	67,747	19,454	-	-	4,154	-	-	-	91,355
TOTAL EXPENDITURES & TRANS	9,418,693	1,311,628	528,699	669,762	1,318,989	-	-	-	13,247,771
Excess (Deficiency) of Revenue Over Expenditures & Transfers	103,355	70,329	6,646	592,634	(510,409)	-	-	-	262,555
Fund Balance as of July 1, 2002	714,540	-	15,481	439,197	557,720	-	-	-	1,726,938
Fund Balance as of June 30, 2003	817,895	70,329	22,127	1,031,831	47,311	-	-	-	1,989,493

POWER COUNTY

ROCKLAND SCHOOL DISTRICT # 382

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	251,579	-	-	96,929	-	-	-	-	348,508
Other Local	32,585	1,500	16,568	-	7,238	-	-	-	57,891
State Sources	1,181,579	29,661	-	-	5,822	-	-	-	1,217,062
Federal Sources	-	160,856	37,921	-	-	-	-	-	198,777
Other Sources	-	-	-	811,981	-	-	-	-	811,981
TOTAL REVENUE	1,465,743	192,017	54,489	908,910	13,060	-	-	-	2,634,219
Transfers In	-	-	-	-	150,031	-	-	-	150,031
TOTAL REVENUE & TRANSFERS	1,465,743	192,017	54,489	908,910	163,091	-	-	-	2,784,250
EXPENDITURES									
Elementary School Program	368,523	26,889	-	-	-	-	-	-	395,412
Secondary School Program	584,352	62,580	-	-	-	-	-	-	646,932
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	83,823	23,750	-	-	-	-	-	-	107,573
Preschool Exceptional Program	-	3,608	-	-	-	-	-	-	3,608
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	35,947	-	-	-	-	-	-	-	35,947
School Activity Program	656	-	-	-	-	-	-	-	656
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,073,301	116,827	-	-	-	-	-	-	1,190,128
Attend./Guidance/Health Program	45,391	5,822	-	-	-	-	-	-	51,213
Special Services Program	8,265	-	-	-	-	-	-	-	8,265
Instruction Improvement Program	19,654	55,687	-	-	-	-	-	-	75,341
Educational Media Program	19,056	-	-	-	-	-	-	-	19,056
Board of Education Program	22,291	-	-	-	-	-	-	-	22,291
District Administration Program	95,311	-	-	-	-	-	-	-	95,311
School Administration Program	31,000	-	-	-	-	-	-	-	31,000
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	97,394	-	-	-	-	-	-	-	97,394
Maintenance-Bldgs. & Equip	15,178	-	-	-	-	-	-	-	15,178
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	43,672	-	-	-	-	-	-	-	43,672
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	397,212	61,509	-	-	-	-	-	-	458,721
Food Services Program	11,039	-	57,657	-	-	-	-	-	68,696
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	11,039	-	57,657	-	-	-	-	-	68,696
Capital Assets Program	14,443	-	-	-	156,420	-	-	-	170,863
Debt Services Prg - Principal	-	-	-	83,154	-	-	-	-	83,154
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	870,325	-	-	-	-	870,325
TOTAL EXPENDITURES	1,495,995	178,336	57,657	953,479	156,420	-	-	-	2,841,887
Transfers Out	147,731	2,300	-	-	-	-	-	-	150,031
TOTAL EXPENDITURES & TRANS	1,643,726	180,636	57,657	953,479	156,420	-	-	-	2,991,918
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(177,983)	11,381	(3,168)	(44,569)	6,671	-	-	-	(207,668)
Fund Balance as of July 1, 2002	199,022	1,645	(4,641)	105,234	126,732	-	-	-	427,992
Fund Balance as of June 30, 2003	21,039	13,026	(7,809)	60,665	133,403	-	-	-	220,324

POWER COUNTY

ARBON ELEMENTARY SCHOOL DISTRICT # 383

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	43,075	-	-	34,265	-	-	-	-	77,340
Other Local	212	-	-	78	2,175	-	-	-	2,465
State Sources	171,250	5,334	-	-	502	-	-	-	177,086
Federal Sources	-	12,686	-	-	-	-	-	-	12,686
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	214,537	18,020	-	34,343	2,677	-	-	-	269,577
Transfers In	-	-	-	-	7,039	-	-	-	7,039
TOTAL REVENUE & TRANSFERS	214,537	18,020	-	34,343	9,716	-	-	-	276,616
EXPENDITURES									
Elementary School Program	114,521	15,299	-	-	-	-	-	-	129,820
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	114,521	15,299	-	-	-	-	-	-	129,820
Attend./Guidance/Health Program	25	-	-	-	-	-	-	-	25
Special Services Program	600	2,050	-	-	-	-	-	-	2,650
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	469	-	-	-	-	-	-	-	469
Board of Education Program	16,616	-	-	-	-	-	-	-	16,616
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	9,363	-	-	-	-	-	-	-	9,363
Maintenance-Bldgs. & Equip	757	-	-	-	-	-	-	-	757
Maintenance-Grounds	5,297	-	-	-	-	-	-	-	5,297
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	42,807	-	-	-	-	-	-	-	42,807
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	75,934	2,050	-	-	-	-	-	-	77,984
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	35,605	-	-	-	-	35,605
Debt Services Prg - Interest	-	-	-	2,818	-	-	-	-	2,818
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	190,455	17,349	-	38,423	-	-	-	-	246,227
Transfers Out	7,039	-	-	-	-	-	-	-	7,039
TOTAL EXPENDITURES & TRANS	197,494	17,349	-	38,423	-	-	-	-	253,266
Excess (Deficiency) of Revenue Over Expenditures & Transfers	17,043	671	-	(4,080)	9,716	-	-	-	23,350
Fund Balance as of July 1, 2002	16,622	3,328	-	39,579	41,521	-	-	-	101,050
Fund Balance as of June 30, 2003	33,665	3,999	-	35,499	51,237	-	-	-	124,400

SHOSHONE COUNTY

KELLOGG JOINT SCHOOL DISTRICT # 391

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	2,110,942	-	-	511,627	103	-	-	-	2,622,672
Other Local	315,166	76,887	142,562	-	8,108	-	-	138,089	542,723
State Sources	5,858,395	102,568	-	-	51,597	-	-	-	6,012,560
Federal Sources	-	1,829,998	309,504	-	-	-	-	-	2,139,502
Other Sources	-	-	-	-	971	-	-	-	971
TOTAL REVENUE	8,284,503	2,009,453	452,066	511,627	60,779	-	-	138,089	11,318,428
Transfers In	250,000	10,036	20,767	-	76,849	-	-	-	357,652
TOTAL REVENUE & TRANSFERS	8,534,503	2,019,489	472,833	511,627	137,628	-	-	138,089	11,676,080
EXPENDITURES									
Elementary School Program	1,640,161	132,987	-	-	-	-	-	-	1,773,148
Secondary School Program	2,401,029	159,767	-	-	-	-	-	-	2,560,796
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	343,389	643,771	-	-	-	-	-	-	987,160
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	59,307	-	-	-	-	-	-	-	59,307
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	152,406	-	-	-	-	-	-	500	152,406
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	9,367	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,596,292	936,525	-	-	-	-	-	9,867	5,532,817
Attend./Guidance/Health Program	182,322	1,398	-	-	-	-	-	-	183,720
Special Services Program	498,386	168,445	-	-	-	-	-	-	666,831
Instruction Improvement Program	8,693	36,628	-	-	-	-	-	-	45,321
Educational Media Program	107,150	-	-	-	-	-	-	-	107,150
Board of Education Program	11,613	-	-	-	-	-	-	-	11,613
District Administration Program	345,424	13,283	-	-	-	-	-	-	358,707
School Administration Program	526,746	-	-	-	-	-	-	-	526,746
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	-	-	-	-	-	-	-	-	-
Maintenance-Bldgs. & Equip	1,170,909	198,959	-	-	418	-	-	-	1,370,286
Maintenance-Grounds	11,425	-	-	-	-	-	-	-	11,425
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	687,990	-	-	-	-	-	-	-	687,990
Transportation-Activity Program	28,138	-	-	-	-	-	-	-	28,138
General Transportation Program	10,269	-	-	-	-	-	-	-	10,269
Other Support Services Program	-	-	-	-	(417)	-	-	-	(417)
TOTAL SUPPORT SERVICES	3,589,065	418,713	-	-	1	-	-	-	4,007,779
Food Services Program	-	-	422,242	-	-	-	-	-	422,242
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	422,242	-	-	-	-	-	422,242
Capital Assets Program	-	73,359	-	-	278,395	-	-	-	351,754
Debt Services Prg - Principal	-	-	-	250,000	-	-	-	-	250,000
Debt Services Prg - Interest	-	-	-	273,940	-	-	-	-	273,940
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,185,357	1,428,597	422,242	523,940	278,396	-	-	9,867	10,838,532
Transfers Out	97,616	260,036	-	-	-	-	-	-	357,652
TOTAL EXPENDITURES & TRANS	8,282,973	1,688,633	422,242	523,940	278,396	-	-	9,867	11,196,184
Excess (Deficiency) of Revenue Over Expenditures & Transfers	251,530	330,856	50,591	(12,313)	(140,768)	-	-	128,222	479,896
Fund Balance as of July 1, 2002	655,911	1,067,591	60,668	483,360	369,735	-	-	144,232	2,637,265
Fund Balance as of June 30, 2003	907,441	1,398,447	111,259	471,047	228,967	-	-	272,454	3,117,161

SHOSHONE COUNTY

MULLAN SCHOOL DISTRICT # 392

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	405,890	-	-	-	-	-	-	-	405,890
Other Local	50,582	170,443	930	-	-	-	-	-	221,955
State Sources	1,160,648	80,857	-	-	5,713	-	-	-	1,247,218
Federal Sources	-	247,322	2,467	-	-	-	-	-	249,789
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,617,120	498,622	3,397	-	5,713	-	-	-	2,124,852
Transfers In	-	5,322	-	-	8,169	-	-	-	13,491
TOTAL REVENUE & TRANSFERS	1,617,120	503,944	3,397	-	13,882	-	-	-	2,138,343
EXPENDITURES									
Elementary School Program	313,190	7,435	-	-	-	-	-	-	320,625
Secondary School Program	493,127	367,906	-	-	-	-	-	-	861,033
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	152,336	20,362	-	-	-	-	-	-	172,698
Preschool Exceptional Program	-	955	-	-	-	-	-	-	955
Gifted & Talented Program	56	-	-	-	-	-	-	-	56
Interscholastic Program	29,277	-	-	-	-	-	-	-	29,277
School Activity Program	8,711	-	-	-	-	-	-	-	8,711
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	996,697	396,658	-	-	-	-	-	-	1,393,355
Attend./Guidance/Health Program	30,111	-	-	-	-	-	-	-	30,111
Special Services Program	-	966	-	-	-	-	-	-	966
Instruction Improvement Program	8,496	-	-	-	-	-	-	-	8,496
Educational Media Program	2,416	1,072	-	-	-	-	-	-	3,488
Board of Education Program	56	-	-	-	-	-	-	-	56
District Administration Program	47,480	-	-	-	-	-	-	-	47,480
School Administration Program	95,164	-	-	-	-	-	-	-	95,164
Business Operation Program	43,000	-	-	-	-	-	-	-	43,000
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	256,029	-	-	-	-	-	-	-	256,029
Maintenance-Bldgs. & Equip	56,785	26,594	-	-	21,703	-	-	-	105,082
Maintenance-Grounds	3,842	-	-	-	-	-	-	-	3,842
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	19,026	-	-	-	-	-	-	-	19,026
Transportation-Activity Program	5,293	-	-	-	-	-	-	-	5,293
General Transportation Program	2,746	-	-	-	-	-	-	-	2,746
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	570,444	28,632	-	-	21,703	-	-	-	620,779
Food Services Program	-	-	3,805	-	-	-	-	-	3,805
Community Services Program	400	6,109	-	-	-	-	-	-	6,509
TOTAL NON-INSTRUCTION	400	6,109	3,805	-	-	-	-	-	10,314
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,567,541	431,399	3,805	-	21,703	-	-	-	2,024,448
Transfers Out	8,169	5,322	-	-	-	-	-	-	13,491
TOTAL EXPENDITURES & TRANS	1,575,710	436,721	3,805	-	21,703	-	-	-	2,037,939
Excess (Deficiency) of Revenue Over Expenditures & Transfers	41,410	67,223	(408)	-	(7,821)	-	-	-	100,404
Fund Balance as of July 1, 2002	33,167	696,606	435	-	(2,600)	-	-	-	727,608
Fund Balance as of June 30, 2003	74,577	763,829	27	-	(10,421)	-	-	-	828,012

SHOSHONE COUNTY

WALLACE SCHOOL DISTRICT # 393

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,260,630	-	-	290,528	-	-	-	-	1,551,158
Other Local	204,789	27,190	24,149	-	589,623	-	-	-	845,751
State Sources	3,027,159	51,978	-	-	22,058	-	-	-	3,101,195
Federal Sources	52,405	688,172	111,983	-	200,376	-	-	-	1,052,936
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	4,544,983	767,340	136,132	290,528	812,057	-	-	-	6,551,040
Transfers In	172,587	12,346	7,689	-	343,714	-	-	-	536,336
TOTAL REVENUE & TRANSFERS	4,717,570	779,686	143,821	290,528	1,155,771	-	-	-	7,087,376
EXPENDITURES									
Elementary School Program	1,079,498	237,746	-	-	-	-	-	-	1,317,244
Secondary School Program	1,164,956	81,660	-	-	-	-	-	-	1,246,616
Alternative School Program	166,465	-	-	-	-	-	-	-	166,465
Exceptional Child Program	242,836	115,905	-	-	-	-	-	-	358,741
Preschool Exceptional Program	-	578	-	-	-	-	-	-	578
Gifted & Talented Program	47,431	-	-	-	-	-	-	-	47,431
Interscholastic Program	22,476	-	-	-	-	-	-	-	22,476
School Activity Program	83,036	-	-	-	-	-	-	-	83,036
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,806,698	435,889	-	-	-	-	-	-	3,242,587
Attend./Guidance/Health Program	158,953	19,902	-	-	-	-	-	-	178,855
Special Services Program	106,389	-	-	-	-	-	-	-	106,389
Instruction Improvement Program	36,886	19,198	-	-	-	-	-	-	56,084
Educational Media Program	98,036	-	-	-	-	-	-	-	98,036
Board of Education Program	13,425	-	-	-	-	-	-	-	13,425
District Administration Program	385,565	-	-	-	-	-	-	-	385,565
School Administration Program	252,786	-	-	-	-	-	-	-	252,786
Business Operation Program	77,917	-	-	-	-	-	-	-	77,917
Central Service Program	15,599	-	-	-	-	-	-	-	15,599
Buildings-Care Program	393,558	-	-	-	-	-	-	-	393,558
Maintenance-Bldgs. & Equip	175,050	-	-	-	-	-	-	-	175,050
Maintenance-Grounds	5,363	-	-	-	-	-	-	-	5,363
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	278,434	-	-	-	-	-	-	-	278,434
Transportation-Activity Program	14,070	-	-	-	-	-	-	-	14,070
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	104,141	64,675	-	-	-	-	-	-	168,816
TOTAL SUPPORT SERVICES	2,116,172	103,775	-	-	-	-	-	-	2,219,947
Food Services Program	7,103	-	137,290	-	-	-	-	-	144,393
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	7,103	-	137,290	-	-	-	-	-	144,393
Capital Assets Program	-	163,666	-	-	6,923,545	-	-	-	7,087,211
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	249,092	-	-	-	-	249,092
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,929,973	703,330	137,290	249,092	6,923,545	-	-	-	12,943,230
Transfers Out	511,773	24,563	-	-	-	-	-	-	536,336
TOTAL EXPENDITURES & TRANS	5,441,746	727,893	137,290	249,092	6,923,545	-	-	-	13,479,566
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(724,176)	51,793	6,531	41,436	(5,767,774)	-	-	-	(6,392,190)
Fund Balance as of July 1, 2002	1,602,685	310,946	13,833	15	6,445,222	-	-	-	8,372,701
Fund Balance as of June 30, 2003	878,509	362,739	20,364	41,451	677,448	-	-	-	1,980,511

SHOSHONE COUNTY

AVERY SCHOOL DISTRICT # 394

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	484,443	-	-	-	-	-	-	-	484,443
Other Local	25,521	5,097	-	-	3,433	4,825	-	-	38,876
State Sources	275,152	7,404	-	-	5,097	-	-	-	287,653
Federal Sources	8,939	71,504	850	-	-	-	-	-	81,293
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	794,055	84,005	850	-	8,530	4,825	-	-	892,265
Transfers In	-	-	15	-	10,756	-	-	-	10,771
TOTAL REVENUE & TRANSFERS	794,055	84,005	865	-	19,286	4,825	-	-	903,036
EXPENDITURES									
Elementary School Program	446,679	29,731	-	-	-	-	-	-	476,410
Secondary School Program	36,491	-	-	-	-	-	-	-	36,491
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	483,170	29,731	-	-	-	-	-	-	512,901
Attend./Guidance/Health Program	1,118	-	-	-	-	-	-	-	1,118
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	7,208	-	-	-	-	-	-	-	7,208
Board of Education Program	9,245	-	-	-	-	-	-	-	9,245
District Administration Program	106,143	-	-	-	-	-	-	-	106,143
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	85,834	-	-	-	-	-	-	-	85,834
Maintenance-Bldgs. & Equip	70,636	-	-	-	-	-	-	-	70,636
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	116,625	-	-	-	-	-	-	-	116,625
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	396,809	-	-	-	-	-	-	-	396,809
Food Services Program	-	-	865	-	-	-	-	-	865
Community Services Program	-	-	-	-	-	1,954	-	-	1,954
TOTAL NON-INSTRUCTION	-	-	865	-	-	1,954	-	-	2,819
Capital Assets Program	-	-	-	-	20,801	4,049	-	-	24,850
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	879,979	29,731	865	-	20,801	6,003	-	-	937,379
Transfers Out	10,771	-	-	-	-	-	-	-	10,771
TOTAL EXPENDITURES & TRANS	890,750	29,731	865	-	20,801	6,003	-	-	948,150
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(96,695)	54,274	-	-	(1,515)	(1,178)	-	-	(45,114)
Fund Balance as of July 1, 2002	686,288	193,362	-	-	285,478	40,892	-	-	1,206,020
Fund Balance as of June 30, 2003	589,593	247,636	-	-	283,963	39,714	-	-	1,160,906

TETON COUNTY

TETON COUNTY SCHOOL DISTRICT # 401

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

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JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,962,206	-	-	598,310	177,337	-	-	-	2,737,853
Other Local	396,040	14,200	128,121	-	3,966	-	-	-	542,327
State Sources	4,516,667	109,761	-	-	49,888	-	-	-	4,676,316
Federal Sources	23,483	457,333	168,134	-	-	-	-	-	648,950
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,898,396	581,294	296,255	598,310	231,191	-	-	-	8,605,446
Transfers In	20,140	113,356	-	-	91,106	-	-	-	224,602
TOTAL REVENUE & TRANSFERS	6,918,536	694,650	296,255	598,310	322,297	-	-	-	8,830,048
EXPENDITURES									
Elementary School Program	2,064,857	220,514	-	-	-	-	-	-	2,285,371
Secondary School Program	1,526,166	92,820	-	-	-	-	-	-	1,618,986
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	302,633	184,416	-	-	-	-	-	-	487,049
Preschool Exceptional Program	37,002	26,565	-	-	-	-	-	-	63,567
Gifted & Talented Program	17,551	-	-	-	-	-	-	-	17,551
Interscholastic Program	141,545	-	-	-	-	-	-	-	141,545
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,089,754	524,315	-	-	-	-	-	-	4,614,069
Attend./Guidance/Health Program	190,069	-	-	-	-	-	-	-	190,069
Special Services Program	103,804	-	-	-	-	-	-	-	103,804
Instruction Improvement Program	49,498	8,716	-	-	-	-	-	-	58,214
Educational Media Program	113,223	146,831	-	-	-	-	-	-	260,054
Board of Education Program	59,701	-	-	-	-	-	-	-	59,701
District Administration Program	238,056	-	-	-	-	-	-	-	238,056
School Administration Program	517,261	-	-	-	-	-	-	-	517,261
Business Operation Program	54,420	-	-	-	-	-	-	-	54,420
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	486,202	-	-	-	-	-	-	-	486,202
Maintenance-Bldgs. & Equip	267,716	-	-	-	-	-	-	-	267,716
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	383,393	-	-	-	-	-	-	-	383,393
Transportation-Activity Program	43,317	-	-	-	-	-	-	-	43,317
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	1,030	-	-	-	-	1,030
TOTAL SUPPORT SERVICES	2,506,660	155,547	-	1,030	-	-	-	-	2,663,237
Food Services Program	33,185	-	287,108	-	-	-	-	-	320,293
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	33,185	-	287,108	-	-	-	-	-	320,293
Capital Assets Program	-	-	-	-	231,379	-	-	-	231,379
Debt Services Prg - Principal	-	-	-	275,000	25,453	-	-	-	300,453
Debt Services Prg - Interest	-	-	-	311,125	6,985	-	-	-	318,110
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,629,599	679,862	287,108	587,155	263,817	-	-	-	8,447,541
Transfers Out	204,462	20,140	-	-	-	-	-	-	224,602
TOTAL EXPENDITURES & TRANS	6,834,061	700,002	287,108	587,155	263,817	-	-	-	8,672,143
Excess (Deficiency) of Revenue Over Expenditures & Transfers	84,475	(5,352)	9,147	11,155	58,480	-	-	-	157,905
Fund Balance as of July 1, 2002	1,504,316	9,802	39,319	276,947	379,395	-	-	-	2,209,779
Fund Balance as of June 30, 2003	1,588,791	4,450	48,466	288,102	437,875	-	-	-	2,367,684

TWIN FALLS COUNTY

TWIN FALLS SCHOOL DISTRICT # 411

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	5,691,289	-	-	1,200,000	590,148	-	-	-	7,481,437
Other Local	427,695	170,699	712,378	16,771	40,951	-	-	-	1,368,494
State Sources	26,191,086	405,508	-	-	252,131	-	-	-	26,848,725
Federal Sources	3,699	2,918,842	1,132,617	-	-	-	-	-	4,055,158
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	32,313,769	3,495,049	1,844,995	1,216,771	883,230	-	-	-	39,753,814
Transfers In	14,549	187,968	-	-	-	-	-	-	202,517
TOTAL REVENUE & TRANSFERS	32,328,318	3,683,017	1,844,995	1,216,771	883,230	-	-	-	39,956,331
EXPENDITURES									
Elementary School Program	8,814,830	918,757	-	-	-	-	-	-	9,733,587
Secondary School Program	7,843,844	221,051	-	-	-	-	-	-	8,064,895
Alternative School Program	509,354	77,980	-	-	-	-	-	-	587,334
Exceptional Child Program	1,888,578	684,404	-	-	-	-	-	-	2,572,982
Preschool Exceptional Program	102,721	64,621	-	-	-	-	-	-	167,342
Gifted & Talented Program	67,902	-	-	-	-	-	-	-	67,902
Interscholastic Program	272,174	-	-	-	-	-	-	-	272,174
School Activity Program	37,186	-	-	-	-	-	-	-	37,186
Summer School Program	85,980	37,811	-	-	-	-	-	-	123,791
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	110,095	14,862	-	-	-	-	-	-	124,957
TOTAL INSTRUCTION	19,732,664	2,019,486	-	-	-	-	-	-	21,752,150
Attend./Guidance/Health Program	841,816	345,676	-	-	-	-	-	-	1,187,492
Special Services Program	919,399	99,564	-	-	-	-	-	-	1,018,963
Instruction Improvement Program	1,715,751	866,983	-	-	37,968	-	-	-	2,620,702
Educational Media Program	578,540	528	-	-	-	-	-	-	579,068
Board of Education Program	88,993	-	-	600	-	-	-	-	89,593
District Administration Program	812,190	-	-	-	-	-	-	-	812,190
School Administration Program	2,060,708	6,808	-	-	-	-	-	-	2,067,516
Business Operation Program	176,619	-	-	-	-	-	-	-	176,619
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	2,574,750	7,140	-	-	-	-	-	-	2,581,890
Maintenance-Bldgs. & Equip	892,356	340,958	-	-	-	-	-	-	1,233,314
Maintenance-Grounds	38,233	-	-	-	-	-	-	-	38,233
Security Program	91,586	-	-	-	-	-	-	-	91,586
Transport-School Program	979,133	159	-	-	-	-	-	-	979,292
Transportation-Activity Program	70,535	4,907	-	-	-	-	-	-	75,442
General Transportation Program	22,115	-	-	-	-	-	-	-	22,115
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	11,862,724	1,672,723	-	600	37,968	-	-	-	13,574,015
Food Services Program	100,538	-	1,813,650	-	-	-	-	-	1,914,188
Community Services Program	16	9,053	-	-	-	-	-	-	9,069
TOTAL NON-INSTRUCTION	100,554	9,053	1,813,650	-	-	-	-	-	1,923,257
Capital Assets Program	20,027	-	-	-	520,961	-	-	-	540,988
Debt Services Prg - Principal	-	-	-	1,060,000	12,870	-	-	-	1,072,870
Debt Services Prg - Interest	-	-	-	233,534	-	-	-	-	233,534
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	31,715,969	3,701,262	1,813,650	1,294,134	571,799	-	-	-	39,096,814
Transfers Out	9,344	5,205	-	-	187,968	-	-	-	202,517
TOTAL EXPENDITURES & TRANS	31,725,313	3,706,467	1,813,650	1,294,134	759,767	-	-	-	39,299,331
Excess (Deficiency) of Revenue Over Expenditures & Transfers	603,005	(23,450)	31,345	(77,363)	123,463	-	-	-	657,000
Fund Balance as of July 1, 2002	2,332,682	125,697	58,467	1,569,720	1,108,572	-	-	-	5,195,138
Fund Balance as of June 30, 2003	2,935,687	102,247	89,812	1,492,357	1,232,035	-	-	-	5,852,138

TWIN FALLS COUNTY

BUHL JOINT SCHOOL DISTRICT # 412

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,047,158	-	-	-	603,963	-	-	-	1,651,121
Other Local	122,109	4,404	112,364	-	32,304	-	-	-	271,181
State Sources	5,461,070	126,432	-	-	49,936	-	-	-	5,637,438
Federal Sources	1,814	887,508	247,527	-	-	-	-	-	1,136,849
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,632,151	1,018,344	359,891	-	686,203	-	-	-	8,696,589
Transfers In	-	20,119	-	-	-	-	-	-	20,119
TOTAL REVENUE & TRANSFERS	6,632,151	1,038,463	359,891	-	686,203	-	-	-	8,716,708
EXPENDITURES									
Elementary School Program	1,501,438	368,938	-	-	-	-	-	-	1,870,376
Secondary School Program	1,902,484	309,459	-	-	-	-	-	-	2,211,943
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	352,584	203,228	-	-	-	-	-	-	555,812
Preschool Exceptional Program	51,454	12,349	-	-	-	-	-	-	63,803
Gifted & Talented Program	36,373	-	-	-	-	-	-	-	36,373
Interscholastic Program	183,140	-	-	-	-	-	-	-	183,140
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	25,191	-	-	-	-	-	-	25,191
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,027,473	919,165	-	-	-	-	-	-	4,946,638
Attend./Guidance/Health Program	199,108	5,841	-	-	-	-	-	-	204,949
Special Services Program	336,772	-	-	-	-	-	-	-	336,772
Instruction Improvement Program	97,479	54,162	-	-	-	-	-	-	151,641
Educational Media Program	155,597	34,761	-	-	-	-	-	-	190,358
Board of Education Program	7,376	-	-	-	-	-	-	-	7,376
District Administration Program	149,244	-	-	-	-	-	-	-	149,244
School Administration Program	421,644	-	-	-	-	-	-	-	421,644
Business Operation Program	193,680	330	-	-	-	-	-	-	194,010
Central Service Program	102,081	-	-	-	-	-	-	-	102,081
Buildings-Care Program	426,898	-	-	-	-	-	-	-	426,898
Maintenance-Bldgs. & Equip	161,100	-	-	-	-	-	-	-	161,100
Maintenance-Grounds	23,448	-	-	-	-	-	-	-	23,448
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	391,381	-	-	-	-	-	-	-	391,381
Transportation-Activity Program	32,662	-	-	-	-	-	-	-	32,662
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,698,470	95,094	-	-	-	-	-	-	2,793,564
Food Services Program	44,080	-	349,050	-	-	-	-	-	393,130
Community Services Program	-	4,610	-	-	-	-	-	-	4,610
TOTAL NON-INSTRUCTION	44,080	4,610	349,050	-	-	-	-	-	397,740
Capital Assets Program	-	-	-	-	211,431	-	-	-	211,431
Debt Services Prg - Principal	-	-	-	-	453,659	-	-	-	453,659
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,770,023	1,018,869	349,050	-	665,090	-	-	-	8,803,032
Transfers Out	18,586	1,533	-	-	-	-	-	-	20,119
TOTAL EXPENDITURES & TRANS	6,788,609	1,020,402	349,050	-	665,090	-	-	-	8,823,151
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(156,458)	18,061	10,841	-	21,113	-	-	-	(106,443)
Fund Balance as of July 1, 2002	1,209,211	(72,743)	74,705	-	1,371,435	-	-	-	2,582,608
Fund Balance as of June 30, 2003	1,052,753	(54,682)	85,546	-	1,392,548	-	-	-	2,476,165

TWIN FALLS COUNTY

FILER SCHOOL DISTRICT # 413

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	821,377	-	-	566,932	-	-	-	-	1,388,309
Other Local	117,334	12,493	133,184	-	-	-	-	-	263,011
State Sources	5,810,390	127,302	-	-	48,334	-	-	-	5,986,026
Federal Sources	-	533,379	210,446	-	-	-	-	-	743,825
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,749,101	673,174	343,630	566,932	48,334	-	-	-	8,381,171
Transfers In	-	-	40,830	-	-	-	-	-	40,830
TOTAL REVENUE & TRANSFERS	6,749,101	673,174	384,460	566,932	48,334	-	-	-	8,422,001
EXPENDITURES									
Elementary School Program	1,475,157	205,651	-	-	-	-	-	-	1,680,808
Secondary School Program	2,146,744	187,090	-	-	-	-	-	-	2,333,834
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	368,099	160,441	-	-	-	-	-	-	528,540
Preschool Exceptional Program	52,873	15,720	-	-	-	-	-	-	68,593
Gifted & Talented Program	27,696	-	-	-	-	-	-	-	27,696
Interscholastic Program	147,412	-	-	-	-	-	-	-	147,412
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,217,981	568,902	-	-	-	-	-	-	4,786,883
Attend./Guidance/Health Program	170,608	-	-	-	-	-	-	-	170,608
Special Services Program	106,176	161	-	-	-	-	-	-	106,337
Instruction Improvement Program	56,538	76,275	-	-	-	-	-	-	132,813
Educational Media Program	131,752	-	-	-	-	-	-	-	131,752
Board of Education Program	56,109	-	-	-	-	-	-	-	56,109
District Administration Program	206,598	-	-	-	-	-	-	-	206,598
School Administration Program	374,027	-	-	-	-	-	-	-	374,027
Business Operation Program	375,589	-	-	-	-	-	-	-	375,589
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	455,144	-	-	-	-	-	-	-	455,144
Maintenance-Bldgs. & Equip	162,675	-	-	-	-	-	-	-	162,675
Maintenance-Grounds	25,318	-	-	-	-	-	-	-	25,318
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	420,737	-	-	-	-	-	-	-	420,737
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	63,419	-	-	-	-	-	-	63,419
TOTAL SUPPORT SERVICES	2,541,271	139,855	-	-	-	-	-	-	2,681,126
Food Services Program	33,604	-	331,815	-	-	-	-	-	365,419
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	33,604	-	331,815	-	-	-	-	-	365,419
Capital Assets Program	93,881	-	-	-	154,602	-	-	-	248,483
Debt Services Prg - Principal	-	-	-	526,403	-	-	-	-	526,403
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,886,737	708,757	331,815	526,403	154,602	-	-	-	8,608,314
Transfers Out	40,830	-	-	-	-	-	-	-	40,830
TOTAL EXPENDITURES & TRANS	6,927,567	708,757	331,815	526,403	154,602	-	-	-	8,649,144
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(178,466)	(35,583)	52,645	40,529	(106,268)	-	-	-	(227,143)
Fund Balance as of July 1, 2002	849,559	99,020	(40,830)	816,612	156,025	-	-	-	1,880,386
Fund Balance as of June 30, 2003	671,093	63,437	11,815	857,141	49,757	-	-	-	1,653,243

TWIN FALLS COUNTY

KIMBERLY SCHOOL DISTRICT # 414

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	546,993	-	-	526,704	-	-	-	-	1,073,697
Other Local	99,055	43,306	108,375	3,118	-	-	-	-	253,854
State Sources	5,825,407	143,146	-	-	49,266	-	-	-	6,017,819
Federal Sources	14,305	360,090	146,712	-	-	-	-	-	521,107
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,485,760	546,542	255,087	529,822	49,266	-	-	-	7,866,477
Transfers In	20,493	142,385	-	-	129,185	-	-	-	292,063
TOTAL REVENUE & TRANSFERS	6,506,253	688,927	255,087	529,822	178,451	-	-	-	8,158,540
EXPENDITURES									
Elementary School Program	1,285,902	138,578	-	-	-	-	-	-	1,424,480
Secondary School Program	2,131,082	201,879	-	-	-	-	-	-	2,332,961
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	122,810	-	-	-	-	-	-	122,810
Preschool Exceptional Program	-	26,750	-	-	-	-	-	-	26,750
Gifted & Talented Program	31,888	-	-	-	-	-	-	-	31,888
Interscholastic Program	95,013	-	-	-	-	-	-	-	95,013
School Activity Program	20,148	28,891	-	-	-	-	-	-	49,039
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,564,033	518,908	-	-	-	-	-	-	4,082,941
Attend./Guidance/Health Program	210,951	-	-	-	-	-	-	-	210,951
Special Services Program	428,598	26,582	-	-	-	-	-	-	455,180
Instruction Improvement Program	156,135	32,235	-	-	-	-	-	-	188,370
Educational Media Program	203,325	-	-	-	-	-	-	-	203,325
Board of Education Program	6,308	-	-	-	-	-	-	-	6,308
District Administration Program	101,671	-	-	-	-	-	-	-	101,671
School Administration Program	410,460	-	-	-	-	-	-	-	410,460
Business Operation Program	244,650	895	-	-	-	-	-	-	245,545
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	443,684	31,523	-	-	-	-	-	-	475,207
Maintenance-Bldgs. & Equip	271,138	-	-	-	-	-	-	-	271,138
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	243,716	-	-	-	109,422	-	-	-	353,138
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	1,340	-	-	-	-	1,340
TOTAL SUPPORT SERVICES	2,720,636	91,235	-	1,340	109,422	-	-	-	2,922,633
Food Services Program	19,413	-	257,535	-	-	-	-	-	276,948
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	19,413	-	257,535	-	-	-	-	-	276,948
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	450,000	-	-	-	-	450,000
Debt Services Prg - Interest	-	-	-	295,880	-	-	-	-	295,880
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,304,082	610,143	257,535	747,220	109,422	-	-	-	8,028,402
Transfers Out	244,778	47,284	-	-	1	-	-	-	292,063
TOTAL EXPENDITURES & TRANS	6,548,860	657,427	257,535	747,220	109,423	-	-	-	8,320,465
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(42,607)	31,500	(2,448)	(217,398)	69,028	-	-	-	(161,925)
Fund Balance as of July 1, 2002	697,389	22,924	71,949	305,915	(46,072)	-	-	-	1,052,105
Fund Balance as of June 30, 2003	654,782	54,424	69,501	88,517	22,956	-	-	-	890,180

TWIN FALLS COUNTY

HANSEN SCHOOL DISTRICT # 415

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	238,388	-	-	206,907	-	-	-	-	445,295
Other Local	39,828	-	29,961	2,717	-	-	-	-	72,506
State Sources	2,147,617	85,261	-	-	28,881	-	-	-	2,261,759
Federal Sources	181	166,905	89,368	-	-	-	-	-	256,454
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,426,014	252,166	119,329	209,624	28,881	-	-	-	3,036,014
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	2,426,014	252,166	119,329	209,624	28,881	-	-	-	3,036,014
EXPENDITURES									
Elementary School Program	613,888	56,698	-	-	-	-	-	-	670,586
Secondary School Program	761,064	83,729	-	-	-	-	-	-	844,793
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	121,564	50,667	-	-	-	-	-	-	172,231
Preschool Exceptional Program	34,284	19,851	-	-	-	-	-	-	54,135
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	42,109	-	-	-	-	-	-	-	42,109
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,572,909	210,945	-	-	-	-	-	-	1,783,854
Attend./Guidance/Health Program	56,947	-	-	-	-	-	-	-	56,947
Special Services Program	-	37,446	-	-	-	-	-	-	37,446
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	50,980	-	-	-	-	-	-	-	50,980
Board of Education Program	8,122	-	-	-	-	-	-	-	8,122
District Administration Program	146,905	-	-	-	-	-	-	-	146,905
School Administration Program	178,281	-	-	-	-	-	-	-	178,281
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	169,222	-	-	-	-	-	-	-	169,222
Maintenance-Bldgs. & Equip	68,522	-	-	-	-	-	-	-	68,522
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	96,892	-	-	-	-	-	-	-	96,892
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	775,871	37,446	-	-	-	-	-	-	813,317
Food Services Program	8,036	-	123,900	-	-	-	-	-	131,936
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	8,036	-	123,900	-	-	-	-	-	131,936
Capital Assets Program	12,287	-	-	-	57,648	-	-	-	69,935
Debt Services Prg - Principal	-	-	-	100,000	-	-	-	-	100,000
Debt Services Prg - Interest	-	-	-	103,688	-	-	-	-	103,688
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,369,103	248,391	123,900	203,688	57,648	-	-	-	3,002,730
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	2,369,103	248,391	123,900	203,688	57,648	-	-	-	3,002,730
Excess (Deficiency) of Revenue Over Expenditures & Transfers	56,911	3,775	(4,571)	5,936	(28,767)	-	-	-	33,284
Fund Balance as of July 1, 2002	749,500	(9,569)	12,038	185,580	169,519	-	-	-	1,107,068
Fund Balance as of June 30, 2003	806,411	(5,794)	7,467	191,516	140,752	-	-	-	1,140,352

TWIN FALLS COUNTY

THREE CREEK JOINT ELEMENTARY SCHOOL DISTRICT # 416

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

57

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	19,542	-	-	-	-	-	-	-	19,542
Other Local	368	-	-	-	-	-	-	-	368
State Sources	57,368	5,273	-	-	466	-	-	-	63,107
Federal Sources	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	77,278	5,273	-	-	466	-	-	-	83,017
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	77,278	5,273	-	-	466	-	-	-	83,017
EXPENDITURES									
Elementary School Program	24,761	4,042	-	-	-	-	-	-	28,803
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	24,761	4,042	-	-	-	-	-	-	28,803
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	365	1,353	-	-	-	-	-	-	1,718
School Administration Program	2,247	-	-	-	-	-	-	-	2,247
Business Operation Program	1,768	-	-	-	-	-	-	-	1,768
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	14,424	-	-	-	-	-	-	-	14,424
Maintenance-Bldgs. & Equip	-	-	-	-	418	-	-	-	418
Maintenance-Grounds	915	-	-	-	48	-	-	-	963
Security Program	2,489	-	-	-	-	-	-	-	2,489
Transport-School Program	6,854	-	-	-	-	-	-	-	6,854
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	29,062	1,353	-	-	466	-	-	-	30,881
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	53,823	5,395	-	-	466	-	-	-	59,684
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	53,823	5,395	-	-	466	-	-	-	59,684
Excess (Deficiency) of Revenue Over Expenditures & Transfers	23,455	(122)	-	-	-	-	-	-	23,333
Fund Balance as of July 1, 2002	32,094	749	-	-	-	-	-	-	32,843
Fund Balance as of June 30, 2003	55,549	627	-	-	-	-	-	-	56,176

TWIN FALLS COUNTY

CASTLEFORD JOINT SCHOOL DISTRICT # 417

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

57

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	204,860	-	-	175,499	-	-	-	-	380,359
Other Local	59,625	6,247	25,167	-	191	-	-	-	91,230
State Sources	1,952,502	39,001	-	-	12,655	-	-	-	2,004,158
Federal Sources	-	257,898	80,777	-	-	-	-	-	338,675
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,216,987	303,146	105,944	175,499	12,846	-	-	-	2,814,422
Transfers In	-	526	9,000	-	-	-	-	-	9,526
TOTAL REVENUE & TRANSFERS	2,216,987	303,672	114,944	175,499	12,846	-	-	-	2,823,948
EXPENDITURES									
Elementary School Program	423,210	123,559	-	-	-	-	-	-	546,769
Secondary School Program	643,574	95,476	-	-	-	-	-	-	739,050
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	125,142	49,943	-	-	-	-	-	-	175,085
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	79,141	-	-	-	-	-	-	-	79,141
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,271,067	268,978	-	-	-	-	-	-	1,540,045
Attend./Guidance/Health Program	45,783	-	-	-	-	-	-	-	45,783
Special Services Program	28,314	-	-	-	-	-	-	-	28,314
Instruction Improvement Program	11,572	34,694	-	-	-	-	-	-	46,266
Educational Media Program	60,282	-	-	-	-	-	-	-	60,282
Board of Education Program	8,247	-	-	-	-	-	-	-	8,247
District Administration Program	115,966	-	-	-	-	-	-	-	115,966
School Administration Program	121,749	-	-	-	-	-	-	-	121,749
Business Operation Program	80,393	-	-	-	-	-	-	-	80,393
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	180,139	-	-	-	-	-	-	-	180,139
Maintenance-Bldgs. & Equip	62,804	-	-	-	8,222	-	-	-	71,026
Maintenance-Grounds	11,551	-	-	-	-	-	-	-	11,551
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	152,712	-	-	-	-	-	-	-	152,712
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	879,512	34,694	-	-	8,222	-	-	-	922,428
Food Services Program	-	-	112,270	-	-	-	-	-	112,270
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	112,270	-	-	-	-	-	112,270
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	105,000	-	-	-	-	105,000
Debt Services Prg - Interest	-	-	-	45,345	-	-	-	-	45,345
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,150,579	303,672	112,270	150,345	8,222	-	-	-	2,725,088
Transfers Out	9,526	-	-	-	-	-	-	-	9,526
TOTAL EXPENDITURES & TRANS	2,160,105	303,672	112,270	150,345	8,222	-	-	-	2,734,614
Excess (Deficiency) of Revenue Over Expenditures & Transfers	56,882	-	2,674	25,154	4,624	-	-	-	89,334
Fund Balance as of July 1, 2002	134,262	-	49,582	148,051	5,972	-	-	-	337,867
Fund Balance as of June 30, 2003	191,144	-	52,256	173,205	10,596	-	-	-	427,201

TWIN FALLS COUNTY

MURTAUGH JOINT SCHOOL DISTRICT # 418

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	298,873	-	-	176,789	71,168	-	-	-	546,830
Other Local	28,674	97,945	13,160	-	-	-	-	95,906	139,779
State Sources	1,216,861	52,130	-	-	8,509	-	-	-	1,277,500
Federal Sources	-	172,480	59,399	-	-	-	-	-	231,879
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,544,408	322,555	72,559	176,789	79,677	-	-	95,906	2,195,988
Transfers In	-	-	12,290	-	7,986	-	-	-	20,276
TOTAL REVENUE & TRANSFERS	1,544,408	322,555	84,849	176,789	87,663	-	-	95,906	2,216,264
EXPENDITURES									
Elementary School Program	442,791	74,122	-	-	-	-	-	-	516,913
Secondary School Program	378,877	99,301	-	-	-	-	-	-	478,178
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	44,969	28,221	-	-	-	-	-	-	73,190
Preschool Exceptional Program	-	3,521	-	-	-	-	-	-	3,521
Gifted & Talented Program	-	500	-	-	-	-	-	-	500
Interscholastic Program	43,211	-	-	-	-	-	-	-	43,211
School Activity Program	5,169	-	-	-	-	-	-	-	5,169
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	915,017	205,665	-	-	-	-	-	-	1,120,682
Attend./Guidance/Health Program	38,038	-	-	-	-	-	-	-	38,038
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	19,979	-	-	-	-	-	-	-	19,979
Board of Education Program	9,904	-	-	-	-	-	-	-	9,904
District Administration Program	109,013	-	-	-	-	-	-	-	109,013
School Administration Program	83,225	-	-	-	-	-	-	-	83,225
Business Operation Program	39,662	-	-	-	-	-	-	-	39,662
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	162,058	-	-	-	-	-	-	-	162,058
Maintenance-Bldgs. & Equip	50,935	-	-	-	-	-	-	-	50,935
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	109,772	-	-	-	-	-	-	-	109,772
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	15,867	-	-	-	-	-	95,906	15,867
TOTAL SUPPORT SERVICES	622,586	15,867	-	-	-	-	-	95,906	638,453
Food Services Program	-	-	81,915	-	-	-	-	-	81,915
Community Services Program	-	87,245	-	-	-	-	-	-	87,245
TOTAL NON-INSTRUCTION	-	87,245	81,915	-	-	-	-	-	169,160
Capital Assets Program	-	-	-	24,972	30,736	-	-	-	55,708
Debt Services Prg - Principal	-	-	-	75,000	-	-	-	-	75,000
Debt Services Prg - Interest	-	-	-	76,020	-	-	-	-	76,020
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,537,603	308,777	81,915	175,992	30,736	-	-	95,906	2,135,023
Transfers Out	20,276	-	-	-	-	-	-	-	20,276
TOTAL EXPENDITURES & TRANS	1,557,879	308,777	81,915	175,992	30,736	-	-	95,906	2,155,299
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(13,471)	13,778	2,934	797	56,927	-	-	-	60,965
Fund Balance as of July 1, 2002	228,030	406	6,833	189,746	(10,685)	-	-	-	414,330
Fund Balance as of June 30, 2003	214,559	14,184	9,767	190,543	46,242	-	-	-	475,295

VALLEY COUNTY

MCCALL-DONNELLY JOINT SCHOOL DISTRICT # 421

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	3,988,704	-	-	595,108	-	-	-	-	4,583,812
Other Local	143,967	624,752	88,624	17,076	-	-	-	32,337	874,419
State Sources	3,037,841	88,416	-	-	36,266	-	-	-	3,162,523
Federal Sources	15,581	898,906	95,466	-	-	-	-	-	1,009,953
Other Sources	10	-	-	-	-	-	-	-	10
TOTAL REVENUE	7,186,103	1,612,074	184,090	612,184	36,266	-	-	32,337	9,630,717
Transfers In	809	-	-	-	-	-	-	-	809
TOTAL REVENUE & TRANSFERS	7,186,912	1,612,074	184,090	612,184	36,266	-	-	32,337	9,631,526
EXPENDITURES									
Elementary School Program	1,263,058	107,811	-	-	-	-	-	-	1,370,869
Secondary School Program	2,026,617	685,247	-	-	-	-	-	-	2,711,864
Alternative School Program	155,824	-	-	-	-	-	-	-	155,824
Exceptional Child Program	397,858	280,696	-	-	-	-	-	-	678,554
Preschool Exceptional Program	-	7,821	-	-	-	-	-	-	7,821
Gifted & Talented Program	1,504	-	-	-	-	-	-	-	1,504
Interscholastic Program	143,207	-	-	-	-	-	-	-	143,207
School Activity Program	16,264	-	-	-	-	-	-	-	16,264
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	88,102	-	-	-	-	-	-	-	88,102
TOTAL INSTRUCTION	4,092,434	1,081,575	-	-	-	-	-	-	5,174,009
Attend./Guidance/Health Program	215,062	22,727	-	-	-	-	-	-	237,789
Special Services Program	100,511	27,423	-	-	-	-	-	-	127,934
Instruction Improvement Program	32,007	180,942	-	-	-	-	-	-	212,949
Educational Media Program	145,646	8,516	-	-	-	-	-	-	154,162
Board of Education Program	26,142	-	-	-	-	-	-	-	26,142
District Administration Program	183,909	-	-	-	-	-	-	-	183,909
School Administration Program	563,994	-	-	-	-	-	-	-	563,994
Business Operation Program	109,433	-	-	-	8,236	-	-	-	117,669
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	610,906	14,669	-	-	-	-	-	-	625,575
Maintenance-Bldgs. & Equip	217,591	20,655	-	-	-	-	-	-	238,246
Maintenance-Grounds	42,834	-	-	-	-	-	-	-	42,834
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	620,808	-	-	-	-	-	-	-	620,808
Transportation-Activity Program	50,465	-	-	-	-	-	-	-	50,465
General Transportation Program	4,903	2,105	-	-	-	-	-	-	7,008
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,924,211	277,037	-	-	8,236	-	-	-	3,209,484
Food Services Program	35,812	-	197,085	-	-	-	-	-	232,897
Community Services Program	-	-	-	-	-	-	-	8,384	-
TOTAL NON-INSTRUCTION	35,812	-	197,085	-	-	-	-	8,384	232,897
Capital Assets Program	-	209,239	-	-	-	-	-	-	209,239
Debt Services Prg - Principal	-	-	-	420,000	-	-	-	-	420,000
Debt Services Prg - Interest	-	-	-	176,052	-	-	-	-	176,052
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,052,457	1,567,851	197,085	596,052	8,236	-	-	8,384	9,421,681
Transfers Out	-	-	-	-	809	-	-	-	809
TOTAL EXPENDITURES & TRANS	7,052,457	1,567,851	197,085	596,052	9,045	-	-	8,384	9,422,490
Excess (Deficiency) of Revenue Over Expenditures & Transfers	134,455	44,223	(12,995)	16,132	27,221	-	-	23,953	209,036
Fund Balance as of July 1, 2002	756,595	1,380,357	14,304	456,057	809	-	-	488,693	2,608,122
Fund Balance as of June 30, 2003	891,050	1,424,580	1,309	472,189	28,030	-	-	512,646	2,817,158

VALLEY COUNTY

CASCADE SCHOOL DISTRICT # 422

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	1,045,451	-	-	292,968	-	-	-	-	1,338,419
Other Local	51,282	38,279	22,943	29,461	12,744	-	-	-	154,709
State Sources	1,431,286	27,754	-	-	12,519	-	-	-	1,471,559
Federal Sources	35,171	347,524	51,434	-	-	-	-	-	434,129
Other Sources	-	-	-	1,105,270	-	-	-	-	1,105,270
TOTAL REVENUE	2,563,190	413,557	74,377	1,427,699	25,263	-	-	-	4,504,086
Transfers In	-	-	30,000	-	21,218	-	-	-	51,218
TOTAL REVENUE & TRANSFERS	2,563,190	413,557	104,377	1,427,699	46,481	-	-	-	4,555,304
EXPENDITURES									
Elementary School Program	448,866	72,579	-	-	-	-	-	-	521,445
Secondary School Program	900,614	38,661	-	-	-	-	-	-	939,275
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	149,142	58,963	-	-	-	-	-	-	208,105
Preschool Exceptional Program	24,566	8,750	-	-	-	-	-	-	33,316
Gifted & Talented Program	868	-	-	-	-	-	-	-	868
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	57,102	-	-	-	-	-	-	-	57,102
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,581,158	178,953	-	-	-	-	-	-	1,760,111
Attend./Guidance/Health Program	32,932	-	-	-	-	-	-	-	32,932
Special Services Program	50,374	-	-	-	-	-	-	-	50,374
Instruction Improvement Program	1,681	-	-	-	-	-	-	-	1,681
Educational Media Program	65,837	3,430	-	-	-	-	-	-	69,267
Board of Education Program	2,725	-	-	-	-	-	-	-	2,725
District Administration Program	115,766	-	-	-	5,340	-	-	-	121,106
School Administration Program	156,124	-	-	-	-	-	-	-	156,124
Business Operation Program	59,972	400	-	-	-	-	-	-	60,372
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	296,196	831	-	-	1,756	-	-	-	298,783
Maintenance-Bldgs. & Equip	16,698	-	-	-	-	-	-	-	16,698
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	49,966	-	-	-	-	-	-	-	49,966
Transportation-Activity Program	3,504	-	-	-	-	-	-	-	3,504
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	851,775	4,661	-	-	7,096	-	-	-	863,532
Food Services Program	-	-	88,656	-	-	-	-	-	88,656
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	88,656	-	-	-	-	-	88,656
Capital Assets Program	-	3,033	-	-	-	-	-	-	3,033
Debt Services Prg - Principal	-	-	-	1,330,270	2,423	-	-	-	1,332,693
Debt Services Prg - Interest	-	-	-	84,245	-	-	-	-	84,245
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,432,933	186,647	88,656	1,414,515	9,519	-	-	-	4,132,270
Transfers Out	36,218	-	-	-	15,000	-	-	-	51,218
TOTAL EXPENDITURES & TRANS	2,469,151	186,647	88,656	1,414,515	24,519	-	-	-	4,183,488
Excess (Deficiency) of Revenue Over Expenditures & Transfers	94,039	226,910	15,721	13,184	21,962	-	-	-	371,816
Fund Balance as of July 1, 2002	286,156	1,318,776	(14,310)	375,034	72,268	-	-	-	2,037,924
Fund Balance as of June 30, 2003	380,195	1,545,686	1,411	388,218	94,230	-	-	-	2,409,740

WASHINGTON COUNTY

WEISER SCHOOL DISTRICT # 431

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	925,460	-	-	364,028	-	-	-	-	1,289,488
Other Local	305,525	59,990	135,783	575	-	-	-	-	501,873
State Sources	6,912,416	105,429	-	-	62,821	-	-	-	7,080,666
Federal Sources	-	866,419	368,536	-	-	-	-	-	1,234,955
Other Sources	20,355	-	-	-	-	-	-	-	20,355
TOTAL REVENUE	8,163,756	1,031,838	504,319	364,603	62,821	-	-	-	10,127,337
Transfers In	6,593	26,424	-	-	45,117	-	-	-	78,134
TOTAL REVENUE & TRANSFERS	8,170,349	1,058,262	504,319	364,603	107,938	-	-	-	10,205,471
EXPENDITURES									
Elementary School Program	1,873,866	432,737	-	-	389	-	-	-	2,306,992
Secondary School Program	2,732,904	93,796	-	-	2,665	-	-	-	2,829,365
Alternative School Program	70,459	-	-	-	-	-	-	-	70,459
Exceptional Child Program	524,577	186,028	-	-	-	-	-	-	710,605
Preschool Exceptional Program	-	10,370	-	-	-	-	-	-	10,370
Gifted & Talented Program	2,640	-	-	-	-	-	-	-	2,640
Interscholastic Program	7,973	-	-	-	-	-	-	-	7,973
School Activity Program	12,029	-	-	-	-	-	-	-	12,029
Summer School Program	33,540	30,999	-	-	-	-	-	-	64,539
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,257,988	753,930	-	-	3,054	-	-	-	6,014,972
Attend./Guidance/Health Program	291,996	61,680	-	-	-	-	-	-	353,676
Special Services Program	-	35,755	-	-	-	-	-	-	35,755
Instruction Improvement Program	61,434	108,192	-	-	-	-	-	-	169,626
Educational Media Program	170,049	8,142	-	-	-	-	-	-	178,191
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	270,523	-	-	-	-	-	-	-	270,523
School Administration Program	702,235	27,983	-	-	-	-	-	-	730,218
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	526,348	-	-	-	-	-	-	-	526,348
Maintenance-Bldgs. & Equip	225,034	10,654	-	-	77,544	-	-	-	313,232
Maintenance-Grounds	-	-	-	-	23,701	-	-	-	23,701
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	411,327	-	-	-	43,682	-	-	-	455,009
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,658,946	252,406	-	-	144,927	-	-	-	3,056,279
Food Services Program	28,644	-	489,887	-	-	-	-	-	518,531
Community Services Program	-	71,365	-	-	-	-	-	-	71,365
TOTAL NON-INSTRUCTION	28,644	71,365	489,887	-	-	-	-	-	589,896
Capital Assets Program	15,527	-	-	-	-	-	-	-	15,527
Debt Services Prg - Principal	-	-	-	245,000	-	-	-	-	245,000
Debt Services Prg - Interest	-	-	-	66,890	-	-	-	-	66,890
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,961,105	1,077,701	489,887	311,890	147,981	-	-	-	9,988,564
Transfers Out	67,910	10,224	-	-	-	-	-	-	78,134
TOTAL EXPENDITURES & TRANS	8,029,015	1,087,925	489,887	311,890	147,981	-	-	-	10,066,698
Excess (Deficiency) of Revenue Over Expenditures & Transfers	141,334	(29,663)	14,432	52,713	(40,043)	-	-	-	138,773
Fund Balance as of July 1, 2002	1,230,338	257,284	58,925	304,250	195,529	-	-	-	2,046,326
Fund Balance as of June 30, 2003	1,371,672	227,621	73,357	356,963	155,486	-	-	-	2,185,099

WASHINGTON COUNTY

CAMBRIDGE JOINT SCHOOL DISTRICT # 432

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	253,219	-	-	277,521	-	-	-	-	530,740
Other Local	55,376	10,598	19,478	1,703	252	-	-	862	87,407
State Sources	1,210,800	52,095	-	-	7,190	-	-	-	1,270,085
Federal Sources	-	120,892	32,617	-	-	-	-	-	153,509
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,519,395	183,585	52,095	279,224	7,442	-	-	862	2,041,741
Transfers In	-	-	6,150	-	27,365	-	-	-	33,515
TOTAL REVENUE & TRANSFERS	1,519,395	183,585	58,245	279,224	34,807	-	-	862	2,075,256
EXPENDITURES									
Elementary School Program	240,415	52,295	-	-	-	-	-	-	292,710
Secondary School Program	475,526	59,349	-	-	-	-	-	-	534,875
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	43,903	33,620	-	-	-	-	-	-	77,523
Preschool Exceptional Program	8,660	2,861	-	-	-	-	-	-	11,521
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	28,155	-	-	-	-	-	-	-	28,155
School Activity Program	5,978	-	-	-	-	-	-	-	5,978
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	802,637	148,125	-	-	-	-	-	-	950,762
Attend./Guidance/Health Program	49,291	-	-	-	-	-	-	-	49,291
Special Services Program	22,971	-	-	-	-	-	-	-	22,971
Instruction Improvement Program	288	17,430	-	-	-	-	-	-	17,718
Educational Media Program	30,853	220	-	-	-	-	-	-	31,073
Board of Education Program	17,568	-	-	-	-	-	-	-	17,568
District Administration Program	93,398	-	-	-	-	-	-	-	93,398
School Administration Program	79,659	-	-	-	-	-	-	-	79,659
Business Operation Program	36,775	-	-	-	-	-	-	-	36,775
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	135,912	-	-	-	-	-	-	-	135,912
Maintenance-Bldgs. & Equip	55,555	-	-	-	-	-	-	-	55,555
Maintenance-Grounds	3,375	-	-	-	-	-	-	-	3,375
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	91,233	-	-	-	59,776	-	-	-	151,009
Transportation-Activity Program	7,974	-	-	-	-	-	-	-	7,974
General Transportation Program	3,322	-	-	-	-	-	-	-	3,322
Other Support Services Program	5,925	-	-	-	3,055	-	-	-	8,980
TOTAL SUPPORT SERVICES	634,099	17,650	-	-	62,831	-	-	-	714,580
Food Services Program	-	-	63,016	-	-	-	-	-	63,016
Community Services Program	-	-	-	-	-	-	-	16,941	-
TOTAL NON-INSTRUCTION	-	-	63,016	-	-	-	-	16,941	63,016
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	95,000	-	-	-	-	95,000
Debt Services Prg - Interest	-	-	-	157,946	-	-	-	-	157,946
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,436,736	165,775	63,016	252,946	62,831	-	-	16,941	1,981,304
Transfers Out	33,515	-	-	-	-	-	-	-	33,515
TOTAL EXPENDITURES & TRANS	1,470,251	165,775	63,016	252,946	62,831	-	-	16,941	2,014,819
Excess (Deficiency) of Revenue Over Expenditures & Transfers	49,144	17,810	(4,771)	26,278	(28,024)	-	-	(16,079)	60,437
Fund Balance as of July 1, 2002	197,505	48,983	4,771	168,482	48,448	-	-	30,063	468,189
Fund Balance as of June 30, 2003	246,649	66,793	-	194,760	20,424	-	-	13,984	528,626

WASHINGTON COUNTY

MIDVALE SCHOOL DISTRICT # 433

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2002 - JUNE 30, 2003

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICES 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICE 600	TRUST 710/720	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE									
Taxes	223,107	-	-	-	-	-	-	-	223,107
Other Local	16,955	2,268	14,891	-	-	-	-	10,253	34,114
State Sources	1,011,195	48,977	-	-	4,765	-	-	-	1,064,937
Federal Sources	-	119,783	16,007	-	-	-	-	-	135,790
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,251,257	171,028	30,898	-	4,765	-	-	10,253	1,457,948
Transfers In	-	-	10,000	-	10,000	-	-	-	20,000
TOTAL REVENUE & TRANSFERS	1,251,257	171,028	40,898	-	14,765	-	-	10,253	1,477,948
EXPENDITURES									
Elementary School Program	186,052	20,581	-	-	-	-	-	-	206,633
Secondary School Program	413,179	49,596	-	-	-	-	-	-	462,775
Alternative School Program	-	5,961	-	-	-	-	-	-	5,961
Exceptional Child Program	58,909	13,270	-	-	-	-	-	-	72,179
Preschool Exceptional Program	3,221	1,602	-	-	-	-	-	-	4,823
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	28,954	-	-	-	-	-	-	-	28,954
School Activity Program	2,558	-	-	-	-	-	-	-	2,558
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	692,873	91,010	-	-	-	-	-	-	783,883
Attend./Guidance/Health Program	26,300	-	-	-	-	-	-	10,000	26,300
Special Services Program	-	7,535	-	-	-	-	-	-	7,535
Instruction Improvement Program	-	6,287	-	-	-	-	-	-	6,287
Educational Media Program	49,896	-	-	-	-	-	-	-	49,896
Board of Education Program	6,650	-	-	-	-	-	-	-	6,650
District Administration Program	88,552	13,276	-	-	-	-	-	-	101,828
School Administration Program	42,845	-	-	-	-	-	-	-	42,845
Business Operation Program	41,647	-	-	-	-	-	-	-	41,647
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	124,045	52,920	-	-	4,765	-	-	-	181,730
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	80,099	-	-	-	-	-	-	-	80,099
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	460,034	80,018	-	-	4,765	-	-	10,000	544,817
Food Services Program	-	-	38,107	-	-	-	-	-	38,107
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	38,107	-	-	-	-	-	38,107
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,152,907	171,028	38,107	-	4,765	-	-	10,000	1,366,807
Transfers Out	20,000	-	-	-	-	-	-	-	20,000
TOTAL EXPENDITURES & TRANS	1,172,907	171,028	38,107	-	4,765	-	-	10,000	1,386,807
Excess (Deficiency) of Revenue Over Expenditures & Transfers	78,350	-	2,791	-	10,000	-	-	253	91,141
Fund Balance as of July 1, 2002	205,870	-	(2,791)	-	21,800	-	-	16,946	224,879
Fund Balance as of June 30, 2003	284,220	-	-	-	31,800	-	-	17,199	316,020

Federal law prohibits discrimination on the basis of race, color, religion, sex, national origin, age, or handicap in any educational programs or activities receiving federal financial assistance. (Title VI and VII of the Civil Rights Act of 1964; Title IX of the Educational Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; and the Americans with Disabilities Act of 1990).

It is the policy of the Idaho State Department of Education not to discriminate in any educational programs or activities or in employment practices.

Inquiries regarding compliance with this nondiscriminatory policy may be directed to Marilyn Howard, Ed.D, State Superintendent of Public Instruction, P.O. Box 83720, Boise, Idaho 83720-0027, (208) 332-6800, or to the Director of Office of Civil Rights, Department of Education, Washington, D.C.