FINANCIAL SUMMARIES

IDAHO SCHOOL DISTRICTS

JULY 1, 2001 – JUNE 30, 2002

Marilyn Howard, Ed.D
State Superintendent of Public Instruction

INTRODUCTION

The information provided in this publication is from the annual financial reports of the 114 Idaho school districts and ten charter schools and from additional data collected by the State Department of Education.

Each school district and charter school is required by law and by State Board of Education regulations to maintain a reporting system for financial and statistical records. The general statistics and the statements of revenue and expenditures by fund of each district, which appear in this publication, represent a summary of the activity for the school year.

The General Maintenance and Operation (M & O) Fund includes the majority of revenues and expenditures of a school district. This fund accounts for the financial operation of the districts' instructional programs supported by local tax revenues and state foundation support appropriations. All other funds account for the revenues and expenditures of specific types of activities, e.g., special state and federal programs, retirement of debt, and capital projects.

The data is this report is the most current data available as of the date of publication. Idaho Code 33-1009 allows corrections to be made to district data up to three years following a payment. Corrections received after publication are not reflected in this report.

The objective of this publication is to report Idaho public school district statistics and financial data in a uniform manner for comparative purposes.

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DEFINITIONS

ALL FUNDS EXPENDITURES - The total expenditures of the General M & O Fund, Special Revenue Funds, School Food Service Fund, Debt Service Funds, Capital Projects Funds, and Proprietary Funds as reported by school districts for the school year.

AVERAGE DAILY ATTENDANCE (A.D.A.) - The aggregate days of attendance of a school district during a school year divided by the number of days that school was in session. This calculation generates FULL TERM A.D.A.

BEST-28 WEEK A.D.A. - The average daily attendance calculated from the 28 weeks in the school year with the highest average daily attendance.

BONDED DEBT - The principal amount of outstanding bonded debt of a school district as of the end of the fiscal year (June 30).

CURRENT EXPENDITURES - The total expenditures of a school district excluding capital outlay, debt principal, and refunded debt.

FULL TIME EQUIVALENT (F.T.E.) - An individual who works full time is equal to 1.0 F.T.E.; an individual who works half time is equal to 0.5 F.T.E.

GENERAL MAINTENANCE & OPERATION (M & O) FUND EXPENDITURES -This fund includes the majority of expenditures of a school district for the financial operation of the districts' instructional programs supported by local tax revenues and state foundation support appropriations.

MARKET VALUE - The valuation of all properties within the boundaries of a school district that is used for tax purposes. This amount includes the year-end adjusted property value (after homeowner exemptions), Rural Electric Association market value equivalent, and the reported Mines Net Profit-Loss value. This market value is used to determine a school district's eligibility for state school support for the fiscal year.

MEMBERSHIP - The net number (enrollment less withdrawals and dropouts) of students enrolled in Idaho public schools as of the first Friday in November.

OBJECT OF EXPENDITURE - An object is the service or commodity received as the result of a specific expenditure by the school district.

SUPPORT UNIT - A support unit is derived from the average daily attendance of students based on grade category and the size of the school district per Idaho Code 33-1002. The number of support units is the basis for the majority of school district state funding.

SCHOOL DISTRICT STATISTICS

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

GENERAL STATISTICS	2001-2002	2000-2001	1999-2000
LOCAL EDUCATION AGENCIES			
School Districts	114	113	113
Charter Schools Operating within the LEA	10	9	8
SCHOOLS	668	663	658
One Teacher	13	12	12
Elementary	349	349	345
Middle	65	65	64
Secondary	163	161	161
Combined Elementary / Secondary	11	9	9
Alternative Secondary	55	55	55
Detention Centers	12	12	12
EMPLOYEES (Actual)	33,104	32,448	32,390
Administrators (including Principals)	1,308	1,295	1,292
Classroom Teachers	15,406	15,188	15,146
Other Professionals	1,493	1,497	1,391
Non-Certified	14,897	14,468	14,561
CLASSROOM TEACHER F.T.E.	13,808	13,712	13,640
FALL MEMBERSHIP	246,405	245,694	245,142
Preschool Special Education	2,335	2,233	2,142
Kindergarten	17,860	17,086	17,004
Elementary	112,233	112,455	112,163
Secondary	113,977	113,920	113,833
FULL-TERM AVERAGE DAILY ATTENDANCE (A.D.A.)	231,551	230,609	230,566
HIGH SCHOOL GRADUATES	15,874	15,941	16,163
PUPILS PER SQUARE MILE (Membership divided by 83,557 sq. miles)	2.95	2.94	2.93
PUPIL / TEACHER RATIO (Membership divided by Teacher FTE)	17.85	17.92	17.97

FINANCIAL STATISTICS			
REVENUE - ALL FUNDS PER FULL-TERM A.D.A.	$7,432	$7,514	$6,424
Local Sources	$2,127	$2,096	$1,972
State Sources	$4,301	$4,205	$3,870
Federal Sources	$607	$541	$479
Other Sources (Sales of Bonds, Fixed Assets)	$397	$672	$103
EXPENDITURES - GENERAL M & O FUND			
Total Expenditures per Full-Term A.D.A.	$5,569	$5,364	$5,000
Current Expenditures per Full-Term A.D.A.	$5,552	$5,346	$4,966
EXPENDITURES - ALL FUNDS			
Total Expenditures per Full-Term A.D.A.	$7,636	$6,906	$6,569
Current Expenditures per Full-Term A.D.A.	$6,645	$6,332	$5,909

GENERAL M & O FUND - STATEWIDE TOTAL

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

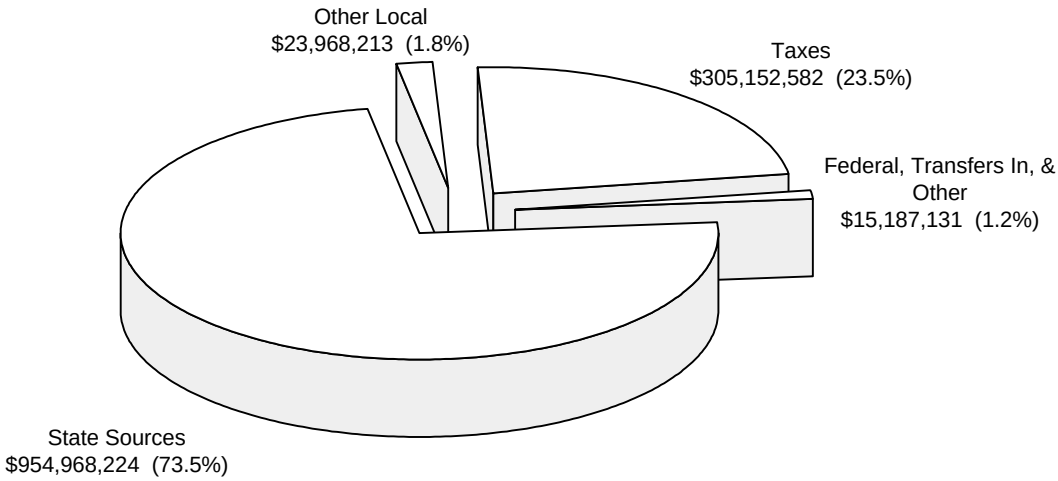
	2001-2002	% of Total	2000-2001	% of Total
REVENUE				
Taxes	$305,152,582	23.49%	$299,018,517	23.45%
Other Local	23,968,213	1.84%	31,591,847	2.48%
State Sources	954,968,224	73.50%	932,301,846	73.11%
Federal Sources	8,917,161	0.69%	8,459,284	0.66%
Other Sources	1,936,313	0.15%	1,429,720	0.11%
TOTAL REVENUE	$1,294,942,493	99.67%	$1,272,801,214	99.81%
Transfers In	4,333,657	0.33%	2,476,219	0.19%
TOTAL REVENUE & TRANSFERS IN	$1,299,276,150	100.00%	$1,275,277,433	100.00%
EXPENDITURES				
Elementary School Program	$343,808,593	26.24%	$330,904,280	26.15%
Secondary School Program	343,511,668	26.22%	330,511,519	26.12%
Alternative School Program	18,005,630	1.37%	17,443,348	1.38%
Exceptional Child Program	80,921,978	6.18%	78,549,223	6.21%
Preschool Exceptional Program	5,874,789	0.45%	5,494,739	0.43%
Gifted & Talented Program	5,636,976	0.43%	5,391,507	0.42%
Interscholastic Program	16,306,863	1.25%	15,387,035	1.22%
School Activity Program	4,336,287	0.33%	4,003,711	0.32%
Summer School Program	1,828,350	0.14%	1,878,236	0.15%
Adult School Program	158,860	0.01%	187,355	0.01%
Detention Center Program	971,327	0.07%	896,452	0.07%
TOTAL INSTRUCTION	$821,361,321	62.69%	$790,647,405	62.48%
Attend./Guidance/Health Program	$41,238,117	3.15%	$40,407,667	3.19%
Special Services Program	29,714,171	2.27%	28,280,914	2.23%
Instruction Improvement Program	21,818,990	1.67%	16,646,402	1.32%
Educational Media Program	23,324,261	1.78%	22,570,466	1.78%
Board of Education Program	4,307,815	0.33%	4,473,237	0.35%
District Administration Program	27,506,705	2.10%	28,302,954	2.24%
School Administration Program	85,750,633	6.54%	82,475,732	6.52%
Business Operation Program	18,459,313	1.41%	17,234,830	1.36%
Central Service Program	5,067,403	0.39%	3,613,097	0.29%
Buildings-Care Program	93,206,471	7.11%	87,244,758	6.89%
Maintenance-Bldgs. & Equip.	33,496,764	2.56%	33,230,663	2.63%
Maintenance-Grounds	4,211,337	0.32%	3,891,028	0.31%
Security Program	1,814,917	0.14%	1,791,385	0.14%
Transport.-Pupil to School Program	64,326,637	4.91%	62,165,645	4.91%
Transportation-Activity Program	2,787,383	0.21%	3,048,893	0.24%
General Transportation Program	956,642	0.07%	1,018,291	0.08%
Other Support Services Programs	2,528,894	0.19%	2,087,774	0.17%
TOTAL SUPPORT SERVICES	$460,516,453	35.15%	$438,483,736	34.65%
Food Services Program	$2,234,687	0.17%	$2,165,696	0.17%
Community Services Program	1,150,172	0.09%	1,203,756	0.10%
TOTAL NON-INSTRUCTION	$3,384,859	0.26%	$3,369,452	0.27%
Capital Assets Program	$2,696,688	0.20%	$3,528,103	0.28%
Debt Services Program - Principal	1,144,008	0.09%	789,680	0.06%
Debt Services Program - Interest	373,473	0.03%	272,865	0.02%
Debt Services Program - Refunded Debt	672	0.00%	0	0.00%
TOTAL CAPITAL ASSETS & DEBT SERVICES	$4,214,841	0.32%	$4,590,648	0.36%
TOTAL EXPENDITURES	$1,289,477,474	98.42%	$1,237,091,241	97.76%
Transfers Out	20,747,331	1.58%	28,360,865	2.24%
TOTAL EXPENDITURES & TRANSFERS OUT	$1,310,224,805	100.00%	$1,265,452,106	100.00%

GENERAL M & O FUND - STATEWIDE TOTAL

JULY 1, 2001 - JUNE 30, 2002

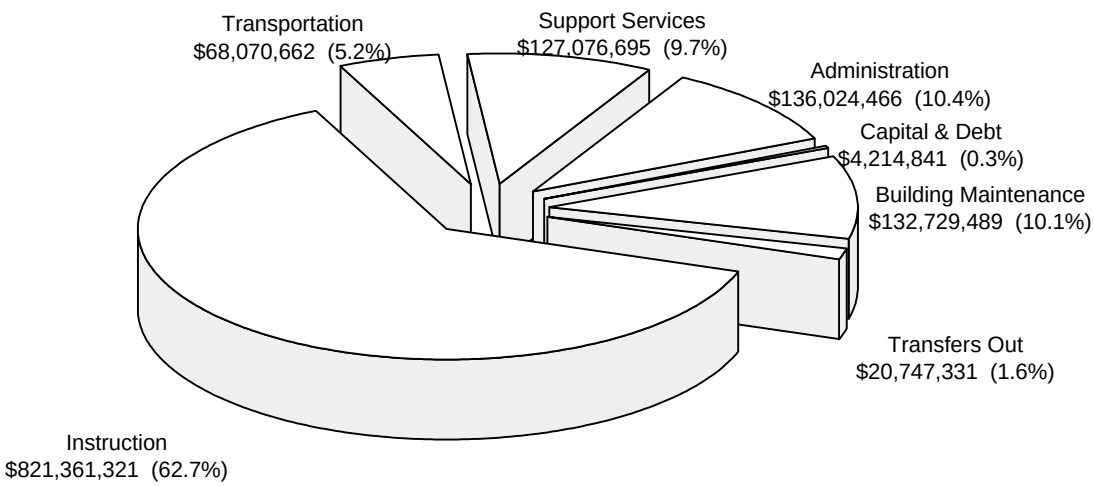
114 SCHOOL DISTRICTS

REVENUES
(includes transfers)
Dollars (% of Total)



Total Revenues - $1,299,276,150

EXPENDITURES
(includes transfers)
Dollars (% of Total)



Total Expenditures - $1,310,224,805

ALL FUNDS - STATEWIDE TOTAL

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

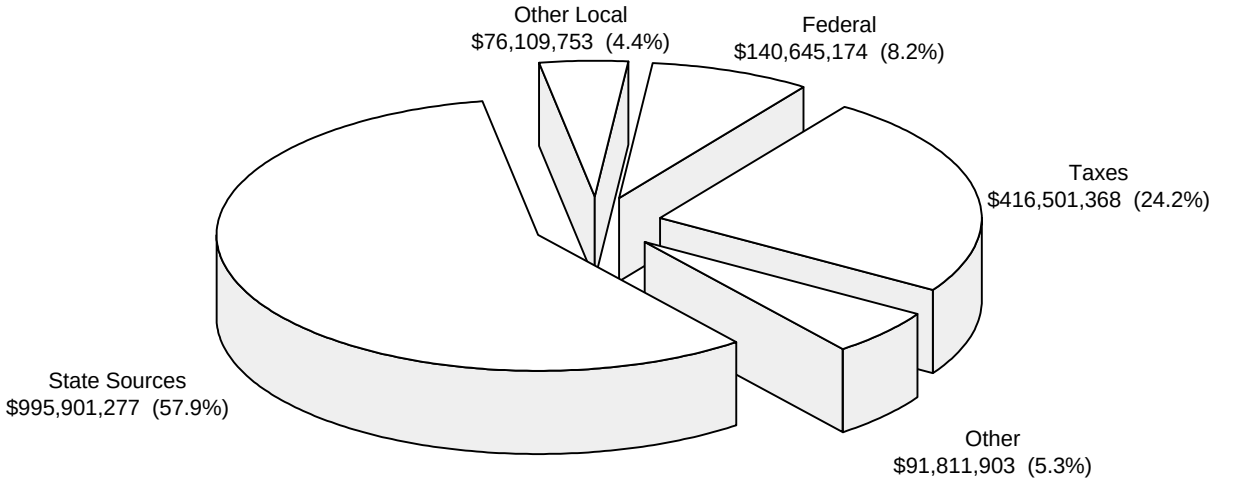
	2001-2002	% of Total	2000-2001	% of Total
REVENUE				
Taxes	$416,501,368	24.20%	$401,039,400	23.14%
Other Local	76,109,753	4.42%	82,286,459	4.75%
State Sources	995,901,277	57.87%	969,614,949	55.96%
Federal Sources	140,645,174	8.17%	124,849,305	7.20%
Other Sources	91,811,903	5.34%	155,056,899	8.95%
TOTAL REVENUE	$1,720,969,475	100.00%	$1,732,847,012	100.00%
Transfers In	29,413,349		34,502,214	
TOTAL REVENUE & TRANSFERS IN	$1,750,382,824		$1,767,349,226	
EXPENDITURES				
Elementary School Program	$387,559,940	21.92%	$370,104,837	23.24%
Secondary School Program	368,392,981	20.84%	352,350,923	22.12%
Alternative School Program	19,211,255	1.09%	18,186,140	1.14%
Exceptional Child Program	103,006,198	5.83%	98,052,552	6.16%
Preschool Exceptional Program	7,840,420	0.44%	7,312,262	0.46%
Gifted & Talented Program	5,678,167	0.32%	5,429,183	0.34%
Interscholastic Program	16,367,414	0.93%	15,440,644	0.97%
School Activity Program	4,386,042	0.25%	4,084,928	0.26%
Summer School Program	2,905,192	0.16%	3,059,740	0.19%
Adult School Program	292,226	0.02%	304,397	0.02%
Detention Center Program	982,400	0.05%	917,031	0.06%
TOTAL INSTRUCTION	$916,622,235	51.85%	$875,242,637	54.96%
Attend./Guidance/Health Program	$45,994,799	2.60%	$45,164,633	2.84%
Special Services Program	34,358,577	1.94%	32,637,369	2.05%
Instruction Improvement Program	41,705,065	2.36%	33,997,510	2.13%
Educational Media Program	23,861,508	1.35%	23,437,617	1.47%
Board of Education Program	4,645,421	0.26%	4,524,110	0.28%
District Administration Program	29,666,151	1.68%	31,143,972	1.95%
School Administration Program	86,370,277	4.88%	83,118,908	5.22%
Business Operation Program	20,160,182	1.14%	18,544,265	1.16%
Central Service Program	6,649,446	0.38%	4,567,188	0.29%
Buildings-Care Program	94,356,535	5.34%	89,596,919	5.63%
Maintenance-Bldgs. & Equip.	49,621,511	2.81%	43,584,469	2.74%
Maintenance-Grounds	4,666,670	0.26%	4,389,753	0.27%
Security Program	1,864,501	0.11%	1,849,405	0.12%
Transport.-Pupil to School Program	67,854,401	3.84%	66,063,661	4.15%
Transportation-Activity Program	2,872,711	0.16%	3,187,951	0.20%
General Transportation Program	1,079,563	0.06%	1,056,766	0.07%
Other Support Services Programs	3,360,589	0.19%	2,360,969	0.15%
TOTAL SUPPORT SERVICES	$519,087,907	29.36%	$489,225,465	30.72%
Food Services Program	$64,183,808	3.63%	$61,585,434	3.87%
Community Services Program	3,935,313	0.22%	3,772,672	0.24%
TOTAL NON-INSTRUCTION	$68,119,121	3.85%	$65,358,106	4.11%
Capital Assets Program	$139,205,261	7.87%	$90,015,052	5.65%
Debt Services Program - Principal	50,155,277	2.84%	42,143,143	2.65%
Debt Services Program - Interest	34,834,916	1.97%	0	0.00%
Debt Services Program - Refunded Debt	39,989,291	2.26%	30,495,510	1.91%
TOTAL CAPITAL ASSETS & DEBT SERVICES	$264,184,745	14.94%	$162,653,705	10.21%
TOTAL EXPENDITURES	$1,768,014,008	100.00%	$1,592,479,913	100.00%
Transfers Out	29,415,349		34,617,217	
TOTAL EXPENDITURES & TRANSFERS OUT	$1,797,429,357		$1,627,097,130	

ALL FUNDS - STATEWIDE TOTAL

JULY 1, 2001 - JUNE 30, 2002

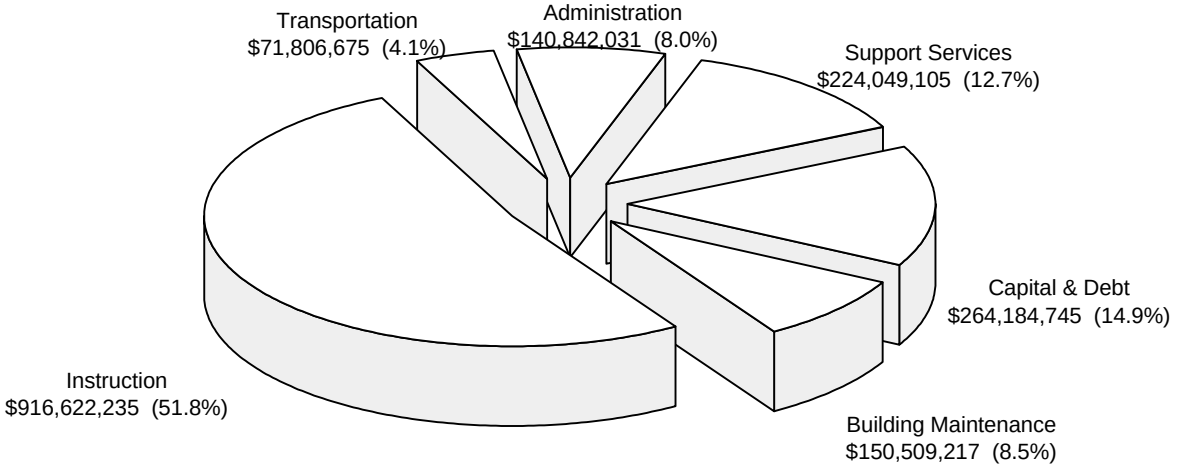
114 SCHOOL DISTRICTS

REVENUES
Dollars (% of Total)



Total Revenues - $1,720,969,475

EXPENDITURES
Dollars (% of Total)



Total Expenditures - $1,768,014,008

EXPENDITURES BY OBJECT - STATEWIDE TOTAL

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

GENERAL M & O FUNDS

	2001-2002	% of Total	2000-2001	% of Total
SALARIES	$849,490,007	65.9%	$813,739,648	65.8%
BENEFITS	255,295,289	19.8%	237,712,266	19.2%
PURCHASED SERVICES	101,086,437	7.8%	96,050,427	7.8%
SUPPLIES AND MATERIALS	63,117,933	4.9%	66,795,726	5.4%
CAPITAL OBJECTS	11,351,296	0.9%	14,128,420	1.1%
DEBT RETIREMENT	1,634,596	0.1%	1,162,068	0.1%
INSURANCE & JUDGEMENT	7,501,916	0.6%	7,502,686	0.6%
TOTAL	$1,289,477,474	100.0%	$1,237,091,241	100.0%

ALL FUNDS

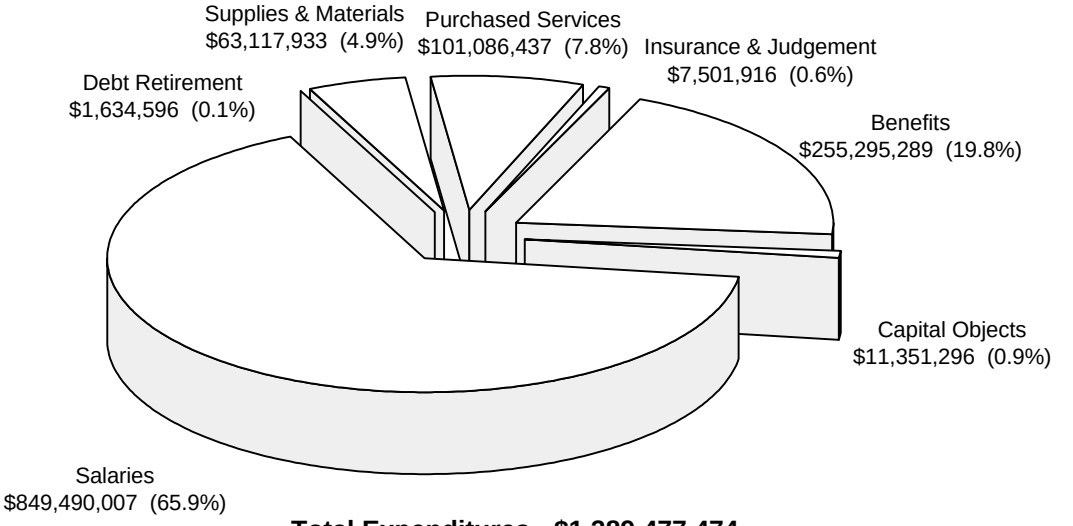
	2001-2002	% of Total	2000-2001	% of Total
SALARIES	$938,473,746	53.1%	$893,406,676	56.1%
BENEFITS	282,421,087	16.0%	260,310,388	16.4%
PURCHASED SERVICES	155,239,160	8.8%	132,788,787	8.3%
SUPPLIES AND MATERIALS	112,052,570	6.3%	111,453,391	7.0%
CAPITAL OBJECTS	146,871,880	8.3%	113,659,405	7.1%
DEBT RETIREMENT	125,366,159	7.1%	73,291,897	4.6%
INSURANCE & JUDGEMENT	7,589,406	0.4%	7,569,369	0.5%
TOTAL	$1,768,014,008	100.0%	$1,592,479,913	100.0%

EXPENDITURES BY OBJECT - STATEWIDE TOTAL

JULY 1, 2001 - JUNE 30, 2002

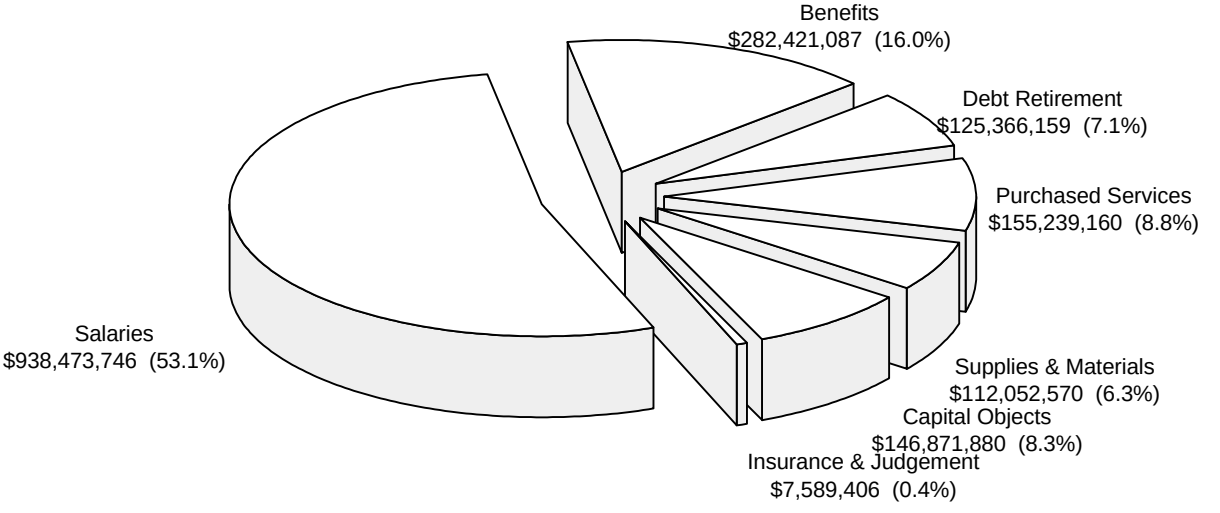
114 SCHOOL DISTRICTS

EXPENDITURES - GENERAL M & O FUNDS
(Excluding Transfers)



Total Expenditures - $1,289,477,474

EXPENDITURES - ALL FUNDS
(Excluding Transfers)



Total Expenditures - $1,768,014,008

MEMBERSHIP - A.D.A. - SUPPORT UNITS

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MEMBERSHIP NOV. 2, 2001 (1)	FULL-TERM A.D.A. (2)	BEST-28 WEEK A.D.A. (3)	MID-TERM SUPPORT UNITS (4)	FULL-TERM SUPPORT UNITS (5)
001	BOISE INDEPENDENT	26,778	24,858.25	25,562.79	1,295.2	1,283.5
002	MERIDIAN JOINT	25,233	24,186.49	24,278.93	1,222.9	1,217.3
003	KUNA JOINT	3,141	2,970.42	3,051.17	151.6	150.7
011	MEADOWS VALLEY	179	170.86	174.12	14.7	14.5
013	COUNCIL	333	309.89	315.60	22.9	22.8
021	MARSH VALLEY JOINT	1,471	1,385.67	1,397.62	82.2	81.8
025	POCATELLO	12,370	11,576.83	11,746.11	597.1	592.6
033	BEAR LAKE COUNTY	1,501	1,394.80	1,410.01	84.8	83.6
041	ST. MARIES JOINT	1,132	1,076.13	1,101.27	61.2	61.5
044	PLUMMER / WORLEY JOINT	529	454.46	462.09	30.9	29.5
052	SNAKE RIVER	2,052	1,920.36	1,936.70	100.2	99.5
055	BLACKFOOT	4,170	3,937.16	4,040.97	207.3	205.4
058	ABERDEEN	934	867.46	880.17	50.5	49.8
059	FIRTH	922	879.65	886.77	49.2	49.6
060	SHELLEY JOINT	1,971	1,889.10	1,900.42	97.6	97.2
061	BLAINE COUNTY	3,053	2,881.40	2,913.45	151.6	150.8
071	GARDEN VALLEY	320	297.50	302.84	22.5	22.1
072	BASIN	459	405.60	411.34	27.5	27.5
073	HORSESHOE BEND	318	304.23	307.49	21.0	20.9
083	WEST BONNER COUNTY	1,515	1,464.71	1,496.54	81.3	81.8
084	LAKE PEND OREILLE	4,117	3,832.76	3,874.56	204.0	205.0
091	IDAHO FALLS	10,648	9,757.90	9,895.66	501.6	498.0
092	SWAN VALLEY ELEMENTARY	55	54.54	55.98	4.0	4.1
093	BONNEVILLE JOINT	7,568	7,276.17	7,346.78	373.2	370.1
101	BOUNDARY COUNTY	1,633	1,499.19	1,540.31	86.0	84.5
111	BUTTE COUNTY	535	503.50	513.64	33.6	33.3
121	CAMAS COUNTY	163	155.89	158.30	13.8	13.7
131	NAMPA	12,068	11,125.92	11,499.92	568.5	569.2
132	CALDWELL	5,665	5,526.34	5,704.86	280.6	280.4
133	WILDER	536	501.53	509.05	31.3	30.7
134	MIDDLETON	2,285	2,173.21	2,207.78	109.0	108.9
135	NOTUS	334	325.81	329.90	21.6	21.8
136	MELBA JOINT	713	672.60	678.88	40.3	39.8
137	PARMA	1,053	993.21	1,003.61	56.1	55.5
139	VALLIVUE	3,888	3,549.41	3,694.84	182.3	180.8
148	GRACE JOINT	547	506.08	511.59	32.9	33.1
149	NORTH GEM	194	186.00	189.17	14.3	14.2
150	SODA SPRINGS JOINT	1,060	1,010.78	1,020.55	55.6	54.7
151	CASSIA COUNTY JOINT	5,119	4,813.26	4,920.62	261.3	259.7
161	CLARK COUNTY JOINT	229	188.14	191.71	15.7	15.6
171	OROFINO JOINT	1,419	1,290.77	1,336.01	85.4	85.7
181	CHALLIS JOINT	558	521.18	530.78	37.8	37.0
182	MACKAY JOINT	258	230.77	232.96	18.0	17.8
191	PRAIRIE ELEMENTARY	5	4.88	5.18	1.1	1.1
192	GLENNS FERRY JOINT	578	561.61	569.35	36.6	35.6
193	MOUNTAIN HOME	4,538	4,224.73	4,277.99	215.5	213.9
201	PRESTON JOINT	2,393	2,287.48	2,326.27	119.1	117.6
202	WEST SIDE JOINT	569	530.22	537.22	33.0	32.6
215	FREMONT COUNTY JOINT	2,377	2,259.91	2,333.43	131.0	131.0
221	EMMETT INDEPENDENT	2,981	2,781.44	2,883.62	150.2	147.8
231	GOODING JOINT	1,262	1,210.69	1,224.71	71.7	72.6
232	WENDELL	1,009	931.67	940.34	54.8	54.2
233	HAGERMAN JOINT	386	370.60	377.08	25.7	25.4
234	BLISS JOINT	174	165.92	168.29	13.8	13.9
241	GRANGEVILLE JOINT	1,561	1,453.59	1,472.43	96.0	95.6
242	COTTONWOOD JOINT	496	461.16	464.65	29.9	29.8
251	JEFFERSON COUNTY JOINT	3,965	3,736.82	3,788.97	192.1	189.7
252	RIRIE JOINT	710	662.49	669.41	39.4	39.5
253	WEST JEFFERSON	654	612.90	619.65	40.6	40.5
261	JEROME JOINT	3,089	2,902.67	2,956.20	147.9	147.1

MEMBERSHIP - A.D.A. - SUPPORT UNITS

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MEMBERSHIP NOV. 2, 2001 (1)	FULL-TERM A.D.A. (2)	BEST-28 WEEK A.D.A. (3)	MID-TERM SUPPORT UNITS (4)	FULL-TERM SUPPORT UNITS (5)
262	VALLEY	653	609.81	617.08	39.9	39.1
271	COEUR D' ALENE	9,332	8,792.43	9,004.11	464.9	459.9
272	LAKELAND	4,171	3,876.88	3,997.91	202.8	200.7
273	POST FALLS	4,636	4,342.96	4,380.97	218.3	217.9
274	KOOTENAI JOINT	288	266.10	270.33	20.3	20.3
281	MOSCOW	2,554	2,452.42	2,472.44	128.0	127.4
282	GENESEE JOINT	341	319.15	322.63	21.6	21.4
283	KENDRICK JOINT	343	329.86	333.89	22.5	22.5
285	POTLATCH	585	531.86	537.31	33.9	33.8
287	TROY	317	304.41	308.32	20.9	21.0
288	WHITEPINE JOINT	286	261.42	265.89	21.2	21.1
291	SALMON	1,143	1,066.49	1,080.53	60.4	59.7
292	SOUTH LEMHI	129	115.08	117.48	13.7	13.6
302	NEZPERCE JOINT	207	189.68	192.11	15.4	15.3
304	KAMIAH JOINT	584	547.75	553.37	34.9	34.5
305	HIGHLAND JOINT	237	223.90	227.32	17.0	17.2
312	SHOSHONE JOINT	499	466.99	479.54	29.8	30.3
314	DIETRICH	198	173.35	176.40	13.7	13.8
316	RICHFIELD	197	184.53	187.53	14.2	14.2
321	MADISON	4,018	3,833.04	3,911.56	197.1	196.6
322	SUGAR-SALEM JOINT	1,306	1,233.07	1,242.24	67.3	66.8
331	MINIDOKA COUNTY JOINT	4,388	4,122.42	4,231.51	216.4	215.3
340	LEWISTON INDEPENDENT	5,049	4,767.66	4,909.05	248.7	249.6
341	LAPWAI	534	477.88	488.48	31.7	31.1
342	CULDESAC JOINT	213	194.63	197.27	15.3	15.2
351	ONEIDA COUNTY	940	901.65	909.77	51.2	51.4
363	MARSING JOINT	759	718.73	725.75	41.6	41.0
364	PLEASANT VALLEY ELEMENTARY	19	18.42	18.78	1.4	1.4
365	BRUNEAU-GRAND VIEW JOINT	526	463.81	471.45	29.1	28.9
370	HOMEDALE JOINT	1,286	1,224.49	1,292.67	69.0	69.4
371	PAYETTE JOINT	1,932	1,788.42	1,819.34	101.2	98.9
372	NEW PLYMOUTH	950	912.37	920.56	51.2	51.6
373	FRUITLAND	1,502	1,434.01	1,444.79	76.8	76.9
381	AMERICAN FALLS JOINT	1,648	1,515.67	1,535.28	84.5	83.9
382	ROCKLAND	156	149.20	151.02	13.5	13.6
383	ARBON ELEMENTARY	14	13.01	13.02	1.3	1.7
391	KELLOGG JOINT	1,414	1,326.26	1,338.46	75.3	74.2
392	MULLAN	158	145.31	148.20	13.4	13.3
393	WALLACE	614	553.63	572.22	38.0	38.1
394	AVERY	26	22.89	24.20	2.3	2.3
401	TETON COUNTY	1,353	1,282.49	1,294.14	69.5	68.8
411	TWIN FALLS	6,869	6,454.11	6,540.50	332.7	328.4
412	BUHL JOINT	1,384	1,283.16	1,295.39	73.6	71.5
413	FILER	1,319	1,245.65	1,253.84	69.6	69.2
414	KIMBERLY	1,281	1,272.36	1,278.01	69.4	69.4
415	HANSEN	389	362.90	368.78	25.6	25.1
416	THREE CREEK JOINT ELEMENTARY	15	10.96	12.10	1.2	1.2
417	CASTLEFORD JOINT	337	322.39	328.28	22.3	22.2
418	MURTAUGH JOINT	233	228.80	220.74	17.6	17.5
421	MCCALL-DONNELLY JOINT	987	923.34	940.78	56.8	56.2
422	CASCADE	347	320.33	324.76	25.1	25.8
431	WEISER	1,645	1,582.43	1,629.64	86.3	85.7
432	CAMBRIDGE JOINT	193	183.14	186.52	14.5	14.6
433	MIDVALE	128	122.85	126.56	12.2	12.4
	STATEWIDE	246,405	231,551.26	235,829.47	12,493.6	12,416.8

(1) MEMBERSHIP — Student count including special education preschool (enrollment minus withdrawals).
(2) FULL-TERM A.D.A. — Average Daily Attendance for the entire school year.
(3) BEST-28 WEEK A.D.A. — Average Daily Attendance of the best-28 weeks attendance during the school year.
(4) MID-TERM SUPPORT UNITS — As calculated per Idaho Code 33-1002 to apportion Salary-Based Apportionment.
(5) FULL-TERM SUPPORT UNITS — As calculated per Idaho Code 33-1002 to apportion State Foundation Program Support.

PROPERTY VALUE AND BONDED DEBT

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MARKET VALUE @ DEC. 31, 2000	MARKET VALUE / FULL TERM A.D.A	MARKET VALUE / SUPPORT UNIT	BONDED DEBT @ JUNE 30, 2002
001	BOISE INDEPENDENT	11,246,638,418	452,431	8,762,476	60,685,000
002	MERIDIAN JOINT	5,127,019,436	211,979	4,211,796	111,515,074
003	KUNA JOINT	445,183,126	149,872	2,954,102	18,275,000
011	MEADOWS VALLEY	125,104,390	732,204	8,627,889	0
013	COUNCIL	97,548,777	314,785	4,278,455	0
021	MARSH VALLEY JOINT	283,634,255	204,691	3,467,411	795,000
025	POCATELLO	2,104,637,513	181,797	3,551,531	23,935,000
033	BEAR LAKE COUNTY	303,048,715	217,270	3,624,985	0
041	ST. MARIES JOINT	362,421,162	336,782	5,893,027	710,000
044	PLUMMER / WORLEY JOINT	290,289,240	638,756	9,840,313	0
052	SNAKE RIVER	225,674,985	117,517	2,268,090	3,890,000
055	BLACKFOOT	472,791,892	120,085	2,301,811	12,945,000
058	ABERDEEN	172,753,530	199,149	3,468,946	1,075,000
059	FIRTH	123,095,827	139,937	2,481,771	2,245,000
060	SHELLEY JOINT	225,454,555	119,345	2,319,491	2,605,000
061	BLAINE COUNTY	5,695,079,375	1,976,497	37,765,778	12,675,000
071	GARDEN VALLEY	199,096,146	669,231	9,008,875	0
072	BASIN	160,040,592	394,577	5,819,658	2,805,000
073	HORSESHOE BEND	79,494,535	261,297	3,803,566	1,660,000
083	WEST BONNER COUNTY	821,904,699	561,138	10,047,735	0
084	LAKE PEND OREILLE	2,089,269,101	545,108	10,191,557	0
091	IDAHO FALLS	1,800,492,318	184,516	3,615,446	9,300,000
092	SWAN VALLEY ELEMENTARY	69,087,227	1,266,726	16,850,543	0
093	BONNEVILLE JOINT	913,706,264	125,575	2,468,809	16,245,000
101	BOUNDARY COUNTY	540,473,343	360,510	6,396,134	0
111	BUTTE COUNTY	108,039,735	214,577	3,244,436	3,710,000
121	CAMAS COUNTY	86,405,496	554,272	6,306,971	375,000
131	NAMPA	2,123,634,490	190,873	3,730,911	67,635,000
132	CALDWELL	848,243,095	153,491	3,025,118	17,880,000
133	WILDER	113,923,718	227,152	3,710,870	3,815,000
134	MIDDLETON	313,984,321	144,480	2,883,235	14,960,000
135	NOTUS	54,217,841	166,409	2,487,057	1,530,000
136	MELBA JOINT	134,865,142	200,513	3,388,571	6,250,000
137	PARMA	166,709,047	167,849	3,003,767	2,720,000
139	VALLIVUE	824,229,727	232,216	4,558,793	25,170,000
148	GRACE JOINT	90,035,996	177,909	2,720,121	0
149	NORTH GEM	74,606,649	401,111	5,253,989	0
150	SODA SPRINGS JOINT	380,353,539	376,297	6,953,447	2,610,000
151	CASSIA COUNTY JOINT	851,579,246	176,924	3,279,088	19,665,000
161	CLARK COUNTY JOINT	97,752,371	519,573	6,266,178	3,812,600
171	OROFINO JOINT	495,183,789	383,634	5,778,107	0
181	CHALLIS JOINT	343,835,574	659,725	9,292,853	0
182	MACKAY JOINT	77,531,034	335,967	4,355,676	0
191	PRAIRIE ELEMENTARY	5,942,083	1,217,640	5,401,894	0
192	GLENNS FERRY JOINT	188,118,372	334,963	5,284,224	415,000
193	MOUNTAIN HOME	585,375,408	138,559	2,736,678	9,435,000
201	PRESTON JOINT	282,587,897	123,537	2,402,958	0
202	WEST SIDE JOINT	72,892,549	137,476	2,235,968	0
215	FREMONT COUNTY JOINT	766,204,795	339,042	5,848,892	7,800,000
221	EMMETT INDEPENDENT	505,593,084	181,774	3,420,792	13,400,000
231	GOODING JOINT	257,890,983	213,012	3,552,217	4,825,000
232	WENDELL	191,199,215	205,222	3,527,661	2,695,000
233	HAGERMAN JOINT	105,712,207	285,246	4,161,898	3,235,000
234	BLISS JOINT	50,602,456	304,981	3,640,464	0
241	GRANGEVILLE JOINT	584,873,597	402,365	6,117,925	0
242	COTTONWOOD JOINT	115,133,998	249,662	3,863,557	0
251	JEFFERSON COUNTY JOINT	405,113,465	108,411	2,135,548	11,950,000
252	RIRIE JOINT	73,428,821	110,838	1,858,957	1,005,000
253	WEST JEFFERSON	125,210,199	204,291	3,091,610	2,450,000
261	JEROME JOINT	612,504,508	211,014	4,163,865	2,555,000

PROPERTY VALUE AND BONDED DEBT

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MARKET VALUE @ DEC. 31, 2000	MARKET VALUE / FULL TERM A.D.A	MARKET VALUE / SUPPORT UNIT	BONDED DEBT @ JUNE 30, 2002
262	VALLEY	139,211,066	228,286	3,560,385	2,920,000
271	COEUR D' ALENE	3,607,418,163	410,287	7,843,919	12,485,000
272	LAKELAND	1,065,853,702	274,926	5,310,681	13,860,000
273	POST FALLS	1,142,033,135	262,962	5,241,088	20,260,000
274	KOOTENAI JOINT	223,290,837	839,124	10,999,549	0
281	MOSCOW	763,979,667	311,521	5,996,701	3,585,000
282	GENESEE JOINT	115,245,657	361,102	5,385,311	0
283	KENDRICK JOINT	95,605,357	289,836	4,249,127	375,000
285	POTLATCH	162,823,310	306,139	4,817,258	0
287	TROY	75,152,450	246,879	3,578,688	418,000
288	WHITEPINE JOINT	161,891,454	619,277	7,672,581	827,000
291	SALMON	376,761,060	353,272	6,310,906	0
292	SOUTH LEMHI	49,979,424	434,302	3,674,958	0
302	NEZPERCE JOINT	92,652,747	488,469	6,055,735	0
304	KAMIAH JOINT	136,273,292	248,787	3,949,950	2,480,000
305	HIGHLAND JOINT	120,464,143	538,027	7,003,729	0
312	SHOSHONE JOINT	92,827,328	198,778	3,063,608	2,755,000
314	DIETRICH	25,905,729	149,442	1,877,227	0
316	RICHFIELD	45,157,937	244,719	3,180,136	390,000
321	MADISON	609,583,553	159,034	3,100,628	4,395,000
322	SUGAR-SALEM JOINT	149,384,262	121,148	2,236,291	1,230,000
331	MINIDOKA COUNTY JOINT	848,186,373	205,750	3,939,556	0
340	LEWISTON INDEPENDENT	1,884,143,268	395,192	7,548,651	0
341	LAPWAI	109,125,849	228,354	3,508,870	0
342	CULDESAC JOINT	43,189,901	221,908	2,841,441	0
351	ONEIDA COUNTY	175,475,907	194,616	3,413,928	3,825,000
363	MARSING JOINT	106,408,920	148,051	2,595,340	3,380,000
364	PLEASANT VALLEY ELEMENTARY	25,443,164	1,381,279	18,173,689	0
365	BRUNEAU-GRAND VIEW JOINT	154,442,678	332,987	5,344,037	1,315,000
370	HOMEDALE JOINT	132,180,139	107,947	1,904,613	4,390,000
371	PAYETTE JOINT	251,281,563	140,505	2,540,764	2,910,000
372	NEW PLYMOUTH	135,350,769	148,351	2,623,077	2,705,000
373	FRUITLAND	246,572,557	171,946	3,206,405	3,685,000
381	AMERICAN FALLS JOINT	693,352,492	457,456	8,264,034	13,495,000
382	ROCKLAND	28,981,169	194,244	2,130,968	880,000
383	ARBON ELEMENTARY	18,487,785	1,421,044	10,875,168	70,000
391	KELLOGG JOINT	344,203,823	259,530	4,638,866	5,840,000
392	MULLAN	38,562,831	265,383	2,899,461	0
393	WALLACE	157,725,564	284,893	4,139,779	0
394	AVERY	133,327,792	5,824,718	57,968,605	0
401	TETON COUNTY	487,629,898	380,221	7,087,644	5,895,000
411	TWIN FALLS	1,578,397,053	244,557	4,806,325	6,030,000
412	BUHL JOINT	357,452,429	278,572	4,999,335	0
413	FILER	233,992,032	187,847	3,381,388	4,340,000
414	KIMBERLY	149,930,319	117,836	2,160,379	6,330,000
415	HANSEN	80,085,814	220,683	3,190,670	1,970,000
416	THREE CREEK JOINT ELEMENTARY	7,496,853	684,019	6,247,378	0
417	CASTLEFORD JOINT	82,731,522	256,619	3,726,645	875,000
418	MURTAUGH JOINT	81,726,746	357,197	4,670,100	1,485,000
421	MCCALL-DONNELLY JOINT	1,226,173,250	1,327,976	21,818,029	4,005,000
422	CASCADE	303,544,988	947,601	11,765,310	1,270,000
431	WEISER	301,068,438	190,257	3,513,051	2,100,000
432	CAMBRIDGE JOINT	85,727,659	468,099	5,871,757	2,810,000
433	MIDVALE	70,292,991	572,186	5,668,790	0
	STATEWIDE	65,911,640,677	284,652	5,308,263	656,842,674

EXPENDITURES PER FULL-TERM A.D.A.

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	GENERAL FUND EXPENDITURES	GENERAL FUND EXPENDITURES / FULL-TERM A.D.A.	TOTAL EXPENDITURES (ALL FUNDS)	TOTAL EXPENDITURES (ALL FUNDS) / FULL-TERM A.D.A.	CURRENT EXPENDITURES (ALL FUNDS) (see footnote)	CURRENT EXPENDITURES (ALL FUNDS) / FULL-TERM A.D.A. (see footnote)
001	BOISE INDEPENDENT	171,457,297	6,897	235,148,164	9,460	196,989,108	7,924
002	MERIDIAN JOINT	111,195,073	4,597	167,118,442	6,910	135,668,269	5,609
003	KUNA JOINT	13,255,512	4,463	28,383,804	9,555	15,474,308	5,209
011	MEADOWS VALLEY	1,563,194	9,149	1,904,711	11,148	1,701,184	9,957
013	COUNCIL	2,361,397	7,620	2,799,141	9,033	2,664,596	8,599
021	MARSH VALLEY JOINT	7,640,538	5,514	9,377,294	6,767	8,894,742	6,419
025	POCATELLO	59,661,143	5,153	77,688,162	6,711	75,327,172	6,507
033	BEAR LAKE COUNTY	7,818,787	5,606	10,050,162	7,205	10,050,162	7,205
041	ST. MARIES JOINT	6,833,317	6,350	8,547,745	7,943	7,946,593	7,384
044	PLUMMER / WORLEY JOINT	3,882,310	8,543	4,899,563	10,781	4,799,964	10,562
052	SNAKE RIVER	9,824,524	5,116	12,583,579	6,553	11,733,570	6,110
055	BLACKFOOT	21,335,797	5,419	27,108,135	6,885	26,463,717	6,722
058	ABERDEEN	4,845,513	5,586	5,988,252	6,903	5,589,772	6,444
059	FIRTH	4,533,797	5,154	5,621,116	6,390	5,496,116	6,248
060	SHELLEY JOINT	9,543,764	5,052	11,796,952	6,245	11,006,180	5,826
061	BLAINE COUNTY	26,672,390	9,257	38,097,568	13,222	29,337,893	10,182
071	GARDEN VALLEY	2,188,406	7,356	2,580,101	8,673	2,528,315	8,499
072	BASIN	2,296,633	5,662	3,186,675	7,857	2,976,526	7,339
073	HORSESHOE BEND	2,051,465	6,743	2,675,154	8,793	2,475,836	8,138
083	WEST BONNER COUNTY	8,518,185	5,816	10,129,413	6,916	9,213,651	6,290
084	LAKE PEND OREILLE	22,563,671	5,887	26,062,606	6,800	26,005,194	6,785
091	IDAHO FALLS	53,651,754	5,498	64,674,717	6,628	61,099,247	6,262
092	SWAN VALLEY ELEMENTARY	563,439	10,331	706,035	12,945	675,670	12,389
093	BONNEVILLE JOINT	32,839,976	4,513	42,413,771	5,829	38,354,933	5,271
101	BOUNDARY COUNTY	8,873,153	5,919	11,030,836	7,358	10,301,813	6,872
111	BUTTE COUNTY	3,241,512	6,438	4,201,159	8,344	3,949,807	7,845
121	CAMAS COUNTY	1,285,625	8,247	1,572,358	10,086	1,543,018	9,898
131	NAMPA	52,407,542	4,710	83,730,149	7,526	65,090,472	5,850
132	CALDWELL	27,589,194	4,992	36,420,802	6,590	32,244,204	5,835
133	WILDER	3,586,861	7,152	5,090,146	10,149	4,601,003	9,174
134	MIDDLETON	10,591,139	4,874	13,988,378	6,437	12,568,155	5,783
135	NOTUS	2,110,881	6,479	2,614,519	8,025	2,495,455	7,659
136	MELBA JOINT	3,672,879	5,461	5,486,148	8,157	4,331,470	6,440
137	PARMA	5,290,352	5,327	7,799,618	7,853	6,330,131	6,373
139	VALLIVUE	18,597,754	5,240	34,488,352	9,717	24,589,309	6,928
148	GRACE JOINT	3,203,037	6,329	3,994,750	7,894	3,919,750	7,745
149	NORTH GEM	1,550,752	8,337	1,856,714	9,982	1,856,714	9,982
150	SODA SPRINGS JOINT	6,319,004	6,252	7,446,487	7,367	7,248,294	7,171
151	CASSIA COUNTY JOINT	25,170,657	5,229	31,671,421	6,580	30,724,428	6,383
161	CLARK COUNTY JOINT	1,579,067	8,393	4,756,491	25,282	1,862,997	9,902
171	OROFINO JOINT	8,846,250	6,853	10,422,288	8,074	10,380,002	8,042
181	CHALLIS JOINT	3,880,337	7,445	4,484,478	8,604	4,383,094	8,410
182	MACKAY JOINT	1,951,222	8,455	2,316,936	10,040	2,208,481	9,570
191	PRAIRIE ELEMENTARY	97,538	19,987	104,493	21,413	104,493	21,413
192	GLENNS FERRY JOINT	3,296,394	5,870	4,179,942	7,443	3,974,977	7,078
193	MOUNTAIN HOME	23,279,279	5,510	29,082,320	6,884	26,695,661	6,319
201	PRESTON JOINT	9,844,301	4,304	12,040,756	5,264	11,463,043	5,011
202	WEST SIDE JOINT	3,073,337	5,796	3,880,913	7,319	3,533,526	6,664
215	FREMONT COUNTY JOINT	11,875,955	5,255	16,695,603	7,388	14,760,463	6,531
221	EMMETT INDEPENDENT	13,796,372	4,960	17,715,753	6,369	16,547,042	5,949
231	GOODING JOINT	6,412,857	5,297	8,877,045	7,332	8,590,921	7,096
232	WENDELL	5,373,484	5,768	10,569,158	11,344	6,645,859	7,133
233	HAGERMAN JOINT	2,291,279	6,183	2,948,910	7,957	2,733,157	7,375
234	BLISS JOINT	1,254,643	7,562	1,522,806	9,178	1,507,401	9,085
241	GRANGEVILLE JOINT	10,280,746	7,073	14,107,738	9,705	13,080,024	8,998
242	COTTONWOOD JOINT	3,049,113	6,612	5,033,909	10,916	4,872,091	10,565
251	JEFFERSON COUNTY JOINT	17,526,276	4,690	31,523,145	8,436	20,951,345	5,607
252	RIRIE JOINT	3,693,241	5,575	4,562,990	6,888	4,282,885	6,465
253	WEST JEFFERSON	3,777,742	6,164	4,829,222	7,879	4,659,222	7,602
261	JEROME JOINT	14,605,427	5,032	19,084,244	6,575	17,696,538	6,097

EXPENDITURES PER FULL-TERM A.D.A.

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	GENERAL FUND EXPENDITURES	GENERAL FUND EXPENDITURES / FULL-TERM A.D.A.	TOTAL EXPENDITURES (ALL FUNDS)	TOTAL EXPENDITURES (ALL FUNDS) / FULL-TERM A.D.A.	CURRENT EXPENDITURES (ALL FUNDS) (see footnote)	CURRENT EXPENDITURES (ALL FUNDS) / FULL-TERM A.D.A. (see footnote)
262	VALLEY	3,957,186	6,489	5,292,205	8,678	5,081,837	8,333
271	COEUR D' ALENE	46,211,175	5,256	65,709,727	7,473	56,209,575	6,393
272	LAKELAND	18,129,665	4,676	29,167,794	7,524	21,352,835	5,508
273	POST FALLS	21,146,471	4,869	26,537,709	6,111	25,358,494	5,839
274	KOOTENAI JOINT	2,104,986	7,911	2,548,739	9,578	2,451,541	9,213
281	MOSCOW	17,235,709	7,028	21,263,134	8,670	20,062,684	8,181
282	GENESEE JOINT	2,369,822	7,425	2,967,445	9,298	2,700,826	8,463
283	KENDRICK JOINT	2,436,130	7,385	3,062,133	9,283	2,818,890	8,546
285	POTLATCH	3,704,368	6,965	5,860,852	11,020	5,824,056	10,950
287	TROY	2,484,208	8,161	3,190,405	10,481	2,864,138	9,409
288	WHITEPINE JOINT	2,272,756	8,694	3,396,413	12,992	3,168,613	12,121
291	SALMON	5,670,616	5,317	6,940,008	6,507	6,845,008	6,418
292	SOUTH LEMHI	1,314,142	11,419	1,538,430	13,368	1,529,479	13,291
302	NEZPERCE JOINT	1,710,008	9,015	1,932,706	10,189	1,927,521	10,162
304	KAMIAH JOINT	3,453,925	6,306	5,450,026	9,950	4,584,423	8,370
305	HIGHLAND JOINT	1,993,716	8,904	2,201,661	9,833	2,201,661	9,833
312	SHOSHONE JOINT	3,018,999	6,465	3,870,117	8,287	3,573,074	7,651
314	DIETRICH	1,236,513	7,133	1,659,087	9,571	1,575,880	9,091
316	RICHFIELD	1,414,831	7,667	1,723,580	9,340	1,679,409	9,101
321	MADISON	18,130,454	4,730	22,958,211	5,990	21,869,312	5,705
322	SUGAR-SALEM JOINT	6,601,272	5,354	7,986,065	6,477	7,490,258	6,074
331	MINIDOKA COUNTY JOINT	22,175,501	5,379	32,613,508	7,911	25,879,414	6,278
340	LEWISTON INDEPENDENT	33,224,983	6,969	37,496,026	7,865	36,948,571	7,750
341	LAPWAI	4,263,410	8,922	5,738,617	12,008	5,630,950	11,783
342	CULDESAC JOINT	1,560,571	8,018	1,770,280	9,096	1,731,216	8,895
351	ONEIDA COUNTY	4,788,867	5,311	5,947,977	6,597	5,695,154	6,316
363	MARSING JOINT	3,837,014	5,339	5,216,255	7,258	5,041,255	7,014
364	PLEASANT VALLEY ELEMENTARY	206,069	11,187	210,451	11,425	210,451	11,425
365	BRUNEAU-GRAND VIEW JOINT	3,604,219	7,771	4,491,533	9,684	4,265,392	9,196
370	HOMEDALE JOINT	6,363,822	5,197	8,822,449	7,205	8,452,705	6,903
371	PAYETTE JOINT	9,315,155	5,209	11,350,622	6,347	10,828,544	6,055
372	NEW PLYMOUTH	4,956,745	5,433	6,236,978	6,836	5,975,430	6,549
373	FRUITLAND	7,203,791	5,024	9,221,059	6,430	8,743,562	6,097
381	AMERICAN FALLS JOINT	9,349,047	6,168	19,623,193	12,947	12,484,194	8,237
382	ROCKLAND	1,431,424	9,594	1,872,656	12,551	1,636,431	10,968
383	ARBON ELEMENTARY	191,279	14,702	239,625	18,419	209,020	16,066
391	KELLOGG JOINT	8,025,800	6,051	10,208,472	7,697	9,812,972	7,399
392	MULLAN	1,639,680	11,284	1,926,230	13,256	1,926,230	13,256
393	WALLACE	4,830,004	8,724	6,370,762	11,507	5,613,212	10,139
394	AVERY	866,419	37,851	993,763	43,415	929,059	40,588
401	TETON COUNTY	6,363,633	4,962	8,034,250	6,265	7,507,141	5,854
411	TWIN FALLS	31,491,338	4,879	45,685,991	7,079	37,062,248	5,742
412	BUHL JOINT	6,930,784	5,401	8,846,019	6,894	8,233,701	6,417
413	FILER	6,750,637	5,419	8,294,677	6,659	7,821,306	6,279
414	KIMBERLY	6,149,024	4,833	8,292,906	6,518	7,400,710	5,817
415	HANSEN	2,439,628	6,723	3,006,715	8,285	2,841,545	7,830
416	THREE CREEK JOINT ELEMENTARY	89,714	8,186	95,637	8,726	95,637	8,726
417	CASTLEFORD JOINT	2,311,765	7,171	2,904,057	9,008	2,804,057	8,698
418	MURTAUGH JOINT	1,718,808	7,512	2,273,259	9,936	2,173,716	9,501
421	MCCALL-DONNELLY JOINT	6,893,304	7,466	8,431,382	9,131	8,030,383	8,697
422	CASCADE	2,740,758	8,556	3,317,773	10,357	3,105,773	9,696
431	WEISER	8,001,452	5,056	10,045,486	6,348	9,801,398	6,194
432	CAMBRIDGE JOINT	1,594,601	8,707	2,129,200	11,626	2,025,811	11,062
433	MIDVALE	1,198,192	9,753	1,377,514	11,213	1,377,514	11,213
	STATEWIDE	1,289,477,474	5,569	1,768,014,008	7,636	1,538,664,179	6,645

Current Expenditures (All Funds) excludes Capital Assets, Debt Principal, and Refunded Debt.

STATE FOUNDATION PROGRAM

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	STATE EDUCATIONAL ALLOWANCE	STATE BENEFIT ALLOWANCE	STATE TRANSPORTATION ALLOWANCE	TOTAL FOUNDATION SUPPORT
001	BOISE INDEPENDENT	54,634,295.09	12,042,083.28	4,968,592.00	71,644,970.37
002	MERIDIAN JOINT	69,608,913.14	10,660,708.06	5,444,825.00	85,714,446.20
003	KUNA JOINT	9,309,709.07	1,311,656.23	626,962.00	11,248,327.30
011	MEADOWS VALLEY	680,727.91	147,822.66	60,831.00	889,381.57
013	COUNCIL	1,431,228.65	226,066.32	80,863.00	1,738,157.97
021	MARSH VALLEY JOINT	5,178,284.45	771,994.55	332,571.00	6,282,850.00
025	POCATELLO	37,418,758.85	5,599,142.09	2,055,243.00	45,073,143.94
033	BEAR LAKE COUNTY	5,221,183.42	783,284.05	418,095.00	6,422,562.47
041	ST. MARIES JOINT	3,284,066.12	573,885.88	455,269.00	4,313,221.00
044	PLUMMER / WORLEY JOINT	1,114,205.99	278,460.19	252,304.00	1,644,970.18
052	SNAKE RIVER	6,737,253.87	933,528.18	553,588.00	8,224,370.05
055	BLACKFOOT	13,851,935.69	1,893,212.29	920,620.00	16,665,767.98
058	ABERDEEN	2,926,379.29	431,335.60	214,202.00	3,571,916.89
059	FIRTH	3,284,162.73	458,604.14	200,947.00	3,943,713.87
060	SHELLEY JOINT	6,483,875.28	899,722.39	372,907.00	7,756,504.67
061	BLAINE COUNTY	493,605.79	1,316,363.78	789,576.00	2,599,545.57
071	GARDEN VALLEY	907,670.37	201,360.97	204,757.00	1,313,788.34
072	BASIN	1,350,013.48	236,337.57	196,528.00	1,782,879.05
073	HORSESHOE BEND	1,231,215.59	186,369.98	99,274.00	1,516,859.57
083	WEST BONNER COUNTY	2,543,209.87	688,669.47	479,046.00	3,710,925.34
084	LAKE PEND OREILLE	7,103,810.09	1,863,920.91	1,099,071.00	10,066,802.00
091	IDAHO FALLS	30,026,624.68	4,478,107.06	2,312,055.00	36,816,786.74
092	SWAN VALLEY ELEMENTARY	92,448.93	42,714.60	71,953.00	207,116.53
093	BONNEVILLE JOINT	24,428,923.44	3,401,931.39	1,615,909.00	29,446,763.83
101	BOUNDARY COUNTY	4,285,387.04	785,555.23	582,785.00	5,653,727.27
111	BUTTE COUNTY	2,146,356.23	307,496.87	242,957.00	2,696,810.10
121	CAMAS COUNTY	685,810.65	122,565.11	66,453.00	874,828.76
131	NAMPA	33,291,981.51	4,940,569.95	2,287,619.00	40,520,170.46
132	CALDWELL	17,842,689.88	2,530,071.19	1,332,753.00	21,705,514.07
133	WILDER	1,923,084.65	291,706.06	92,277.00	2,307,067.71
134	MIDDLETON	6,931,356.83	986,970.77	510,509.00	8,428,836.60
135	NOTUS	1,406,105.23	195,562.30	117,057.00	1,718,724.53
136	MELBA JOINT	2,378,041.55	348,126.94	196,689.00	2,922,857.49
137	PARMA	3,498,831.42	502,697.19	271,075.00	4,272,603.61
139	VALLIVUE	10,479,019.84	1,657,281.73	958,469.00	13,094,770.57
148	GRACE JOINT	2,269,976.36	325,931.83	234,160.00	2,830,068.19
149	NORTH GEM	840,173.35	141,337.75	75,998.00	1,057,509.10
150	SODA SPRINGS JOINT	2,960,791.57	518,787.39	226,259.00	3,705,837.96
151	CASSIA COUNTY JOINT	15,624,627.87	2,278,163.66	1,057,932.00	18,960,723.53
161	CLARK COUNTY JOINT	823,130.81	149,195.08	95,435.00	1,067,760.89
171	OROFINO JOINT	4,404,570.60	766,380.36	533,214.00	5,704,164.96
181	CHALLIS JOINT	1,545,072.47	360,207.64	264,753.00	2,170,033.11
182	MACKAY JOINT	1,194,614.60	191,009.12	140,549.00	1,526,172.72
191	PRAIRIE ELEMENTARY	58,775.83	9,415.86	13,502.00	81,693.69
192	GLENNS FERRY JOINT	1,900,870.47	320,096.28	164,700.00	2,385,666.75
193	MOUNTAIN HOME	13,211,610.66	1,854,928.11	927,592.00	15,994,130.77
201	PRESTON JOINT	7,450,440.11	1,019,266.81	392,856.00	8,862,562.92
202	WEST SIDE JOINT	2,186,382.31	298,675.55	133,282.00	2,618,339.86
215	FREMONT COUNTY JOINT	6,870,857.63	1,189,128.92	558,145.00	8,618,131.55
221	EMMETT INDEPENDENT	9,169,655.03	1,353,028.95	628,949.00	11,151,632.98
231	GOODING JOINT	4,277,124.22	630,798.27	294,801.00	5,202,723.49
232	WENDELL	3,296,211.90	490,962.67	417,999.00	4,205,173.57
233	HAGERMAN JOINT	1,439,518.81	222,717.30	79,412.00	1,741,648.11
234	BLISS JOINT	845,178.55	124,952.26	49,277.00	1,019,407.81
241	GRANGEVILLE JOINT	5,098,821.76	910,499.51	564,224.00	6,573,545.27
242	COTTONWOOD JOINT	1,837,143.01	281,193.63	175,439.00	2,293,775.64
251	JEFFERSON COUNTY JOINT	13,034,264.81	1,793,234.13	1,047,496.00	15,874,994.94
252	RIRIE JOINT	2,698,003.19	359,547.07	154,663.00	3,212,213.26
253	WEST JEFFERSON	2,584,507.03	375,715.77	243,828.00	3,204,050.80
261	JEROME JOINT	8,530,727.20	1,322,473.17	556,206.00	10,409,406.37

STATE FOUNDATION PROGRAM

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	STATE EDUCATIONAL ALLOWANCE	STATE BENEFIT ALLOWANCE	STATE TRANSPORTATION ALLOWANCE	TOTAL FOUNDATION SUPPORT
262	VALLEY	2,486,865.47	370,043.45	264,669.00	3,121,577.92
271	COEUR D' ALENE	20,165,739.99	4,172,541.45	1,207,334.00	25,545,615.44
272	LAKELAND	10,475,715.55	1,763,657.92	839,826.00	13,079,199.47
273	POST FALLS	11,843,114.62	1,971,376.01	832,483.00	14,646,973.63
274	KOOTENAI JOINT	707,314.53	193,853.38	169,193.00	1,070,360.91
281	MOSCOW	6,729,116.69	1,192,159.78	436,341.00	8,357,617.47
282	GENESEE JOINT	1,241,902.94	211,141.72	109,915.00	1,562,959.66
283	KENDRICK JOINT	1,362,139.85	213,633.91	103,688.00	1,679,461.76
285	POTLATCH	2,004,588.19	327,611.01	183,488.00	2,515,687.20
287	TROY	1,334,235.79	200,887.30	89,135.00	1,624,258.09
288	WHITEPINE JOINT	997,934.57	202,343.84	113,444.00	1,313,722.41
291	SALMON	3,124,710.58	566,901.28	269,343.00	3,960,954.86
292	SOUTH LEMHI	918,400.35	140,048.67	79,850.00	1,138,299.02
302	NEZPERCE JOINT	840,875.36	150,042.30	78,126.00	1,069,043.66
304	KAMIAH JOINT	2,083,806.19	319,361.44	120,106.00	2,523,273.63
305	HIGHLAND JOINT	868,202.22	166,501.66	145,936.00	1,180,639.88
312	SHOSHONE JOINT	1,907,206.67	275,889.02	112,580.00	2,295,675.69
314	DIETRICH	948,238.81	128,112.91	41,810.00	1,118,161.72
316	RICHFIELD	909,913.11	133,260.16	37,562.00	1,080,735.27
321	MADISON	12,464,228.79	1,807,242.53	825,184.00	15,096,655.32
322	SUGAR-SALEM JOINT	4,564,939.58	632,440.24	288,856.00	5,486,235.82
331	MINIDOKA COUNTY JOINT	13,433,278.58	2,042,219.23	1,188,182.00	16,663,679.81
340	LEWISTON INDEPENDENT	11,466,157.04	2,264,512.08	726,574.00	14,457,243.12
341	LAPWAI	1,910,889.14	284,183.40	179,834.00	2,374,906.54
342	CULDESAC JOINT	1,037,580.12	146,737.06	66,709.00	1,251,026.18
351	ONEIDA COUNTY	3,244,972.24	480,811.92	227,874.00	3,953,658.16
363	MARSING JOINT	2,678,916.15	377,146.83	246,707.00	3,302,769.98
364	PLEASANT VALLEY ELEMENTARY	38,838.36	14,160.55	7,758.00	60,756.91
365	BRUNEAU-GRAND VIEW JOINT	1,975,831.79	271,873.96	191,956.00	2,439,661.75
370	HOMEDALE JOINT	4,638,156.56	622,776.00	260,964.00	5,521,896.56
371	PAYETTE JOINT	6,584,087.88	919,327.33	213,222.00	7,716,637.21
372	NEW PLYMOUTH	3,291,153.29	461,427.46	187,632.00	3,940,212.75
373	FRUITLAND	4,795,036.75	696,582.77	212,688.00	5,704,307.52
381	AMERICAN FALLS JOINT	3,638,732.09	782,127.54	556,457.00	4,977,316.63
382	ROCKLAND	927,762.60	123,736.23	26,538.00	1,078,036.83
383	ARBON ELEMENTARY	77,981.53	15,779.30	37,800.00	131,560.83
391	KELLOGG JOINT	4,198,656.15	674,791.82	535,882.00	5,409,329.97
392	MULLAN	914,498.01	133,037.70	15,886.00	1,063,421.71
393	WALLACE	2,430,351.05	381,046.70	246,522.00	3,057,919.75
394	AVERY	21,875.09	30,986.90	77,552.00	130,413.99
401	TETON COUNTY	3,017,356.63	590,643.32	322,189.00	3,930,188.95
411	TWIN FALLS	19,005,789.70	3,088,089.00	837,953.00	22,931,831.70
412	BUHL JOINT	4,029,167.42	664,436.64	365,652.00	5,059,256.06
413	FILER	4,375,159.97	648,749.51	376,052.00	5,399,961.48
414	KIMBERLY	4,667,987.42	636,112.57	163,630.00	5,467,729.99
415	HANSEN	1,629,801.22	238,848.43	77,881.00	1,946,530.65
416	THREE CREEK JOINT ELEMENTARY	42,698.37	7,181.05	0.00	49,879.42
417	CASTLEFORD JOINT	1,367,352.04	207,173.47	133,583.00	1,708,108.51
418	MURTAUGH JOINT	984,541.11	158,038.12	84,550.00	1,227,129.23
421	MCCALL-DONNELLY JOINT	604,464.66	556,147.73	498,640.00	1,659,252.39
422	CASCADE	858,176.20	257,923.87	42,364.00	1,158,464.07
431	WEISER	5,330,616.60	792,396.19	239,741.00	6,362,753.79
432	CAMBRIDGE JOINT	894,024.87	147,662.35	83,997.00	1,125,684.22
433	MIDVALE	710,737.33	123,205.08	56,094.00	890,036.41
	STATEWIDE	691,166,034.58	113,362,454.16	54,353,234.00	858,881,722.74

OTHER STATE SUPPORT

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	STATE TECHNOLOGY GRANTS	ACHIEVEMENT STANDARDS IMPLEMENTATION	SAFE & DRUG FREE	IDAHO READING INITIATIVE	LIMITED ENGLISH PROFICIENCY	EARLY RETIREMENT INCENTIVE	LEAST RESTRICTIVE ENVIRONMENT
001	BOISE INDEPENDENT	860,267.53	663,645.00	432,401.00	261,126.68	257,642.58	864,138.84	101,897.62
002	MERIDIAN JOINT	791,971.26	562,740.00	372,707.00	216,478.79	94,091.26	206,106.51	93,849.69
003	KUNA JOINT	113,736.36	89,435.00	46,941.00	33,180.03	16,256.61	43,540.44	11,047.98
011	MEADOWS VALLEY	25,870.09	16,000.00	4,823.00	2,347.20	0.00	0.00	826.49
013	COUNCIL	30,885.29	24,250.00	7,434.00	2,684.32	738.94	0.00	1,375.07
021	MARSH VALLEY JOINT	67,523.51	58,955.00	26,787.00	13,798.70	985.25	0.00	6,561.21
025	POCATELLO	416,189.69	351,175.00	204,570.00	112,151.67	92,120.76	334,367.56	55,410.60
033	BEAR LAKE COUNTY	70,661.12	58,560.00	27,419.00	9,187.19	3,448.37	0.00	6,587.38
041	ST. MARIES JOINT	55,872.84	45,785.00	21,554.00	10,070.78	0.00	0.00	4,805.21
044	PLUMMER / WORLEY JOINT	35,775.70	28,775.00	9,987.00	10,819.74	54,927.62	13,284.74	2,573.94
052	SNAKE RIVER	86,856.76	70,140.00	36,923.00	19,317.47	75,371.53	7,643.93	8,050.24
055	BLACKFOOT	153,435.49	137,995.00	70,392.00	75,955.90	219,464.17	0.00	16,691.35
058	ABERDEEN	50,314.40	34,445.00	16,545.00	15,103.89	62,316.99	83,599.98	3,805.82
059	FIRTH	50,278.41	34,990.00	17,162.00	5,275.27	15,025.04	62,227.79	4,305.92
060	SHELLEY JOINT	85,336.38	66,715.00	35,789.00	22,809.24	36,946.83	46,496.60	8,281.39
061	BLAINE COUNTY	115,657.00	96,580.00	49,943.00	55,987.61	75,371.53	100,655.18	13,268.13
071	GARDEN VALLEY	30,095.84	21,150.00	6,582.00	2,857.39	0.00	0.00	1,064.29
072	BASIN	33,908.54	27,150.00	8,765.00	5,320.73	0.00	0.00	2,072.41
073	HORSESHOE BEND	29,600.71	21,025.00	6,486.00	2,816.36	1,477.87	0.00	1,448.17
083	WEST BONNER COUNTY	68,572.97	52,995.00	25,507.00	16,848.42	0.00	19,927.11	7,183.28
084	LAKE PEND OREILLE	147,017.31	137,465.00	67,151.00	53,979.99	492.62	31,579.00	15,740.48
091	IDAHO FALLS	347,526.84	291,230.00	172,623.00	124,518.91	143,600.01	39,831.64	43,168.97
092	SWAN VALLEY ELEMENTARY	14,178.77	7,600.00	2,565.00	2,149.20	0.00	0.00	321.98
093	BONNEVILLE JOINT	265,413.75	238,320.00	126,270.00	77,140.03	77,342.03	64,003.06	29,954.51
101	BOUNDARY COUNTY	71,392.04	60,065.00	27,966.00	21,683.05	19,212.35	0.00	6,290.88
111	BUTTE COUNTY	38,209.97	25,190.00	11,384.00	8,752.54	3,941.00	0.00	2,505.66
121	CAMAS COUNTY	25,713.35	14,700.00	4,553.00	2,201.20	0.00	22,626.86	0.00
131	NAMPA	375,897.88	278,145.00	170,646.00	212,856.03	490,653.90	48,187.56	47,353.54
132	CALDWELL	199,130.01	170,955.00	89,204.00	152,120.83	293,850.45	50,047.62	22,564.06
133	WILDER	36,772.35	24,385.00	10,075.00	17,703.62	65,026.42	0.00	2,378.32
134	MIDDLETON	90,435.34	70,145.00	35,565.00	29,886.00	12,069.30	60,292.00	9,199.19
135	NOTUS	31,066.25	23,525.00	6,938.00	6,607.44	25,616.47	20,799.01	1,473.36
136	MELBA JOINT	42,194.89	28,350.00	12,713.00	9,226.74	18,227.10	13,284.74	3,005.13
137	PARMA	52,728.50	38,415.00	18,083.00	20,464.76	56,898.12	13,284.74	4,550.52
139	VALLIVUE	131,228.68	109,640.00	57,442.00	57,455.56	116,998.29	0.00	16,558.99
148	GRACE JOINT	37,290.01	26,025.00	10,547.00	4,078.99	4,679.93	0.00	2,255.77
149	NORTH GEM	26,135.82	14,675.00	4,710.00	2,409.20	0.00	0.00	1,172.81
150	SODA SPRINGS JOINT	55,325.23	39,345.00	19,899.00	4,622.79	6,404.12	16,455.90	4,094.23
151	CASSIA COUNTY JOINT	182,889.29	169,715.00	84,160.00	70,869.24	229,316.66	111,455.17	21,293.03
161	CLARK COUNTY JOINT	26,844.53	15,975.00	5,195.00	2,540.27	7,881.99	0.00	923.97
171	OROFINO JOINT	65,840.00	58,455.00	25,885.00	10,704.14	492.62	71,132.36	7,163.00
181	CHALLIS JOINT	38,626.05	27,175.00	11,083.00	2,920.32	3,941.00	0.00	2,792.36
182	MACKAY JOINT	28,354.81	19,025.00	6,013.00	2,498.27	492.62	0.00	1,229.24
191	PRAIRIE ELEMENTARY	5,169.83	3,700.00	1,583.00	10.00	0.00	0.00	0.00
192	GLENNS FERRY JOINT	39,485.13	26,740.00	11,638.00	12,296.60	47,784.57	0.00	2,795.78
193	MOUNTAIN HOME	161,770.29	139,005.00	73,624.00	62,771.86	74,632.60	21,667.10	20,659.08
201	PRESTON JOINT	98,103.12	75,410.00	41,231.00	18,133.01	27,586.97	28,385.85	8,965.90
202	WEST SIDE JOINT	37,922.38	24,970.00	10,683.00	3,329.39	985.25	0.00	2,140.62
215	FREMONT COUNTY JOINT	97,540.38	90,330.00	40,301.00	26,697.16	72,908.41	21,020.79	10,818.05
221	EMMETT INDEPENDENT	114,298.08	93,900.00	48,532.00	39,657.45	48,769.82	53,337.67	11,534.64
231	GOODING JOINT	63,076.76	50,920.00	23,345.00	18,594.69	41,626.76	0.00	5,408.27
232	WENDELL	53,053.76	38,030.00	18,602.00	21,951.67	68,721.10	34,665.02	4,848.69
233	HAGERMAN JOINT	32,606.13	24,525.00	8,024.00	6,595.44	9,359.86	0.00	1,520.67
234	BLISS JOINT	25,314.75	14,525.00	4,206.00	2,345.20	7,389.37	0.00	669.42
241	GRANGEVILLE JOINT	71,291.14	69,565.00	29,019.00	15,652.77	9,359.86	63,363.22	7,583.75
242	COTTONWOOD JOINT	35,746.10	22,520.00	9,622.00	3,072.32	0.00	0.00	2,034.96
251	JEFFERSON COUNTY JOINT	147,066.76	121,510.00	66,353.00	61,258.79	64,287.48	42,345.08	15,812.97
252	RIRIE JOINT	42,073.46	29,045.00	13,376.00	12,421.58	6,896.74	24,355.36	3,101.25
253	WEST JEFFERSON	41,884.42	29,990.00	12,769.00	6,038.87	24,384.91	32,911.79	2,655.94
261	JEROME JOINT	118,621.39	94,850.00	51,128.00	61,939.94	138,181.14	153,595.00	12,800.91

OTHER STATE SUPPORT

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	UNEMPLOYMENT [1]	GIFTED / TALENTED	ANNUAL TEACHER SUPPORT PROGRAM	CREATIVE / INNOVATIVE GRANTS	TEACHER INCENTIVE - NATIONAL CERTIFICATION	DRIVERS TRAINING	TOTAL OTHER STATE SUPPORT
001	BOISE INDEPENDENT	89,787.10	43,035.13	217,953.08	23,227.00	46,968.00	84,545.59	3,946,635.15
002	MERIDIAN JOINT	76,281.38	65,826.08	250,032.57	24,337.00	32,877.60	117,205.00	2,904,504.14
003	KUNA JOINT	11,034.46	6,194.06	35,010.84	0.00	2,348.40	16,500.00	425,225.18
011	MEADOWS VALLEY	830.72	500.00	2,433.94	0.00	2,348.40	1,362.51	57,342.35
013	COUNCIL	1,561.51	597.52	1,184.40	0.00	0.00	3,025.00	73,736.05
021	MARSH VALLEY JOINT	18,829.63	3,692.63	8,882.99	9,669.00	25,832.40	15,400.00	256,917.32
025	POCATELLO	44,645.67	27,039.71	55,317.36	0.00	37,574.40	45,925.00	1,776,487.42
033	BEAR LAKE COUNTY	4,489.63	2,306.54	5,625.90	14,681.00	2,348.40	20,845.00	226,159.53
041	ST. MARIES JOINT	20,913.84	1,147.35	6,093.73	7,910.00	0.00	8,988.06	183,140.81
044	PLUMMER / WORLEY JOINT	9,888.98	545.88	13,620.59	0.00	0.00	0.00	180,199.19
052	SNAKE RIVER	647.61	6,220.14	6,869.51	0.00	7,045.20	20,625.00	345,710.39
055	BLACKFOOT	1,221.26	8,193.69	28,230.16	0.00	4,696.80	27,610.00	743,885.82
058	ABERDEEN	1,177.65	1,566.67	10,363.49	0.00	0.00	9,515.00	288,753.89
059	FIRTH	4,087.29	1,201.96	2,623.44	10,000.00	2,348.40	7,372.50	216,898.02
060	SHELLEY JOINT	9,162.51	5,878.69	2,961.00	0.00	4,696.80	16,830.00	341,903.44
061	BLAINE COUNTY	10,378.22	9,087.31	40,565.67	3,765.00	7,045.20	18,590.00	596,893.85
071	GARDEN VALLEY	3,854.04	500.00	5,329.80	2,500.00	0.00	2,915.00	76,848.36
072	BASIN	6,567.99	925.94	5,495.61	10,000.00	0.00	0.00	100,206.22
073	HORSESHOE BEND	9,814.23	500.00	5,235.04	0.00	0.00	2,090.00	80,493.38
083	WEST BONNER COUNTY	13,601.19	2,775.93	2,540.54	0.00	0.00	11,660.00	221,611.44
084	LAKE PEND OREILLE	22,532.59	7,058.63	25,002.67	15,000.00	0.00	21,036.76	544,056.05
091	IDAHO FALLS	12,529.27	19,028.16	64,265.49	0.00	32,877.60	41,635.00	1,332,834.89
092	SWAN VALLEY ELEMENTARY	68.04	500.00	1,776.60	0.00	0.00	440.00	29,599.59
093	BONNEVILLE JOINT	13,138.23	15,174.93	26,945.08	0.00	7,045.20	0.00	940,746.82
101	BOUNDARY COUNTY	14,495.90	2,593.28	13,537.68	0.00	7,045.20	1,595.00	245,876.38
111	BUTTE COUNTY	2,709.10	579.63	4,974.48	9,300.00	4,696.80	0.00	112,243.18
121	CAMAS COUNTY	1,407.73	500.00	2,368.80	0.00	0.00	1,320.00	75,390.94
131	NAMPA	48,951.18	25,599.64	172,714.99	9,862.00	14,090.40	33,893.11	1,928,851.23
132	CALDWELL	17,586.80	9,670.55	64,786.63	0.00	4,696.80	17,160.00	1,091,772.75
133	WILDER	2,034.24	833.84	9,783.14	0.00	0.00	4,510.00	173,501.93
134	MIDDLETON	3,229.96	4,057.75	25,553.41	0.00	0.00	10,230.00	350,662.95
135	NOTUS	1,582.75	1,027.96	5,288.34	0.00	0.00	2,200.00	126,124.58
136	MELBA JOINT	1,188.99	1,794.76	7,781.50	0.00	0.00	5,610.00	143,376.85
137	PARMA	4,491.65	2,641.40	10,351.65	0.00	0.00	5,830.00	227,739.34
139	VALLIVUE	8,849.03	6,197.55	40,855.85	8,111.00	11,742.00	22,820.27	587,899.22
148	GRACE JOINT	4,028.53	1,036.11	1,776.60	0.00	0.00	3,300.00	95,017.94
149	NORTH GEM	6,408.06	500.00	3,032.06	0.00	4,696.80	0.00	63,739.75
150	SODA SPRINGS JOINT	2,616.47	1,986.53	3,855.22	6,750.00	0.00	5,170.00	166,524.49
151	CASSIA COUNTY JOINT	7,225.60	7,139.19	41,945.49	8,350.00	4,696.80	34,980.00	974,035.47
161	CLARK COUNTY JOINT	3,594.49	726.45	5,922.00	0.00	2,348.40	0.00	71,952.10
171	OROFINO JOINT	15,691.42	3,117.04	12,110.48	0.00	0.00	9,185.00	279,776.06
181	CHALLIS JOINT	12,662.77	0.00	5,418.63	0.00	0.00	3,630.00	108,249.13
182	MACKAY JOINT	11.12	0.00	1,545.64	0.00	4,696.80	2,475.00	66,341.50
191	PRAIRIE ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00	10,462.83
192	GLENNS FERRY JOINT	449.08	1,084.63	11,843.99	0.00	0.00	3,630.00	157,747.78
193	MOUNTAIN HOME	15,302.32	6,614.48	51,639.80	0.00	0.00	35,176.89	662,863.42
201	PRESTON JOINT	245.04	4,052.76	4,145.40	0.00	2,348.40	19,195.00	327,802.45
202	WEST SIDE JOINT	2,463.84	555.81	3,553.20	19,956.00	2,348.40	6,930.00	115,837.89
215	FREMONT COUNTY JOINT	21,036.31	4,563.06	18,310.81	0.00	9,393.60	39,765.00	452,684.57
221	EMMETT INDEPENDENT	14,198.96	5,190.44	21,952.84	0.00	0.00	17,310.40	468,682.30
231	GOODING JOINT	7,365.24	3,961.51	14,733.92	0.00	0.00	12,100.00	241,132.15
232	WENDELL	4,120.35	3,060.94	8,882.99	0.00	2,348.40	8,085.00	266,369.92
233	HAGERMAN JOINT	286.11	504.65	7,503.17	0.00	0.00	3,080.00	94,005.03
234	BLISS JOINT	8.48	0.00	2,368.80	0.00	0.00	2,035.00	58,862.02
241	GRANGEVILLE JOINT	13,717.02	2,309.19	10,772.11	0.00	7,045.20	14,905.00	314,583.26
242	COTTONWOOD JOINT	1,016.24	1,513.54	6,022.67	0.00	0.00	2,640.00	84,187.83
251	JEFFERSON COUNTY JOINT	10,500.58	7,424.57	28,662.46	0.00	2,348.40	34,375.00	601,945.09
252	RIRIE JOINT	707.25	0.00	8,586.89	0.00	0.00	4,565.00	145,128.53
253	WEST JEFFERSON	256.38	2,028.02	5,329.80	0.00	0.00	1,980.00	160,229.13
261	JEROME JOINT	6,529.01	5,217.02	33,222.39	9,051.00	9,393.60	19,396.35	713,925.75

[1] UNEMPLOYMENT CLAIMS ARE PAID WITH PUBLIC SCHOOL FUNDS BY THE DEPARTMENT OF EDUCATION DIRECTLY TO THE DEPARTMENT OF LABOR.

OTHER STATE SUPPORT

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	STATE TECHNOLOGY GRANTS	ACHIEVEMENT STANDARDS IMPLEMENTATION	SAFE & DRUG FREE	IDAHO READING INITIATIVE	LIMITED ENGLISH PROFICIENCY	EARLY RETIREMENT INCENTIVE	LEAST RESTRICTIVE ENVIRONMENT
262	VALLEY	41,745.84	28,555.00	12,641.00	7,337.73	38,424.70	0.00	2,473.75
271	COEUR D' ALENE	317,506.94	249,280.00	150,659.00	111,761.28	6,896.74	113,406.30	36,347.84
272	LAKELAND	148,955.78	129,795.00	68,148.00	41,380.09	492.62	58,293.17	15,969.41
273	POST FALLS	161,331.33	131,205.00	70,819.00	57,613.58	3,694.68	13,284.74	17,494.95
274	KOOTENAI JOINT	29,512.58	20,275.00	6,302.00	2,921.44	0.00	0.00	1,113.32
281	MOSCOW	101,650.09	91,615.00	43,737.00	18,856.37	5,911.49	33,365.08	10,390.02
282	GENESEE JOINT	30,358.87	19,875.00	6,864.00	2,541.20	0.00	29,919.81	1,306.48
283	KENDRICK JOINT	31,086.10	23,050.00	7,372.00	2,591.20	0.00	20,799.01	1,457.32
285	POTLATCH	39,010.18	26,300.00	11,335.00	3,003.20	0.00	40,514.74	2,869.10
287	TROY	30,144.95	21,000.00	6,875.00	3,371.67	0.00	8,856.49	1,864.41
288	WHITEPINE JOINT	29,339.01	21,750.00	6,266.00	3,546.79	0.00	0.00	1,500.60
291	SALMON	56,834.50	46,460.00	21,628.00	6,823.99	1,231.56	17,712.99	5,317.66
292	SOUTH LEMHI	24,964.92	13,925.00	4,012.00	2,223.20	2,463.12	0.00	664.18
302	NEZPERCE JOINT	26,868.76	16,175.00	5,033.00	2,375.20	0.00	0.00	821.58
304	KAMIAH JOINT	39,262.12	25,400.00	11,442.00	3,244.32	19,951.29	8,856.49	3,145.22
305	HIGHLAND JOINT	27,833.45	18,350.00	5,684.00	2,301.20	0.00	0.00	1,247.61
312	SHOSHONE JOINT	35,570.51	26,575.00	8,884.00	11,226.03	12,561.92	0.00	2,092.94
314	DIETRICH	25,889.60	14,975.00	4,479.00	262.00	5,911.49	19,529.36	1,122.28
316	RICHFIELD	26,196.36	15,375.00	4,600.00	2,677.39	2,216.81	0.00	986.13
321	MADISON	148,506.40	132,810.00	68,534.00	30,777.87	51,232.94	29,655.50	15,992.40
322	SUGAR-SALEM JOINT	61,813.38	48,485.00	23,484.00	13,067.39	11,084.05	74,228.62	5,344.14
331	MINIDOKA COUNTY JOINT	161,303.41	148,975.00	76,937.00	86,254.81	176,605.85	9,532.88	18,255.45
340	LEWISTON INDEPENDENT	182,040.65	163,710.00	84,856.00	66,093.73	4,187.31	91,264.69	21,446.22
341	LAPWAI	36,037.39	25,570.00	9,804.00	6,011.99	68,474.79	22,626.86	2,798.71
342	CULDESAC JOINT	26,921.57	16,575.00	5,092.00	2,241.20	492.62	0.00	790.34
351	ONEIDA COUNTY	51,194.34	36,235.00	17,722.00	12,154.22	4,679.93	0.00	3,914.52
363	MARSING JOINT	43,464.33	28,645.00	13,387.00	18,951.17	57,883.37	0.00	3,138.95
364	PLEASANT VALLEY ELEMENTARY	5,814.30	4,000.00	0.00	6.00	0.00	0.00	0.00
365	BRUNEAU-GRAND VIEW JOINT	36,580.95	23,335.00	10,342.00	5,690.87	22,414.41	0.00	2,348.66
370	HOMEDALE JOINT	61,393.93	47,625.00	21,774.00	30,182.26	81,283.03	0.00	4,572.12
371	PAYETTE JOINT	82,207.53	65,220.00	32,907.00	41,876.39	66,504.29	26,569.48	7,317.37
372	NEW PLYMOUTH	49,469.12	36,840.00	17,310.00	8,689.14	25,862.78	0.00	4,201.77
373	FRUITLAND	66,586.40	47,775.00	24,472.00	15,505.46	50,494.00	0.00	6,033.03
381	AMERICAN FALLS JOINT	72,178.80	56,860.00	28,005.00	30,184.03	138,181.14	0.00	7,242.50
382	ROCKLAND	25,633.29	14,100.00	4,240.00	2,303.20	0.00	0.00	724.61
383	ARBON ELEMENTARY	5,595.67	4,200.00	0.00	30.00	0.00	0.00	0.00
391	KELLOGG JOINT	66,245.32	53,925.00	25,169.00	29,063.50	492.62	19,109.81	6,357.54
392	MULLAN	25,164.73	15,375.00	4,351.00	2,490.32	0.00	0.00	659.75
393	WALLACE	40,704.11	33,260.00	12,620.00	12,516.75	0.00	23,832.20	3,151.57
394	AVERY	5,684.12	5,400.00	1,966.00	42.00	0.00	0.00	0.00
401	TETON COUNTY	62,479.72	44,185.00	22,804.00	6,036.15	48,523.50	0.00	5,456.41
411	TWIN FALLS	236,732.25	218,830.00	115,590.00	65,238.45	133,254.90	0.00	26,722.17
412	BUHL JOINT	64,847.05	48,920.00	23,926.00	21,415.00	65,765.36	8,856.49	5,418.46
413	FILER	61,613.23	48,965.00	23,403.00	9,440.31	12,315.61	0.00	5,764.36
414	KIMBERLY	61,190.76	44,325.00	22,005.00	18,177.33	9,113.55	24,355.36	5,425.27
415	HANSEN	33,168.53	24,175.00	8,180.00	3,064.41	10,591.42	0.00	1,955.40
416	THREE CREEK JOINT ELEMENTARY	5,390.14	0.00	0.00	32.00	0.00	0.00	0.00
417	CASTLEFORD JOINT	31,177.93	21,750.00	7,489.00	520.00	12,315.61	0.00	1,411.26
418	MURTAUGH JOINT	28,657.55	17,575.00	5,951.00	3,313.72	11,576.67	0.00	1,058.19
421	MCCALL-DONNELLY JOINT	51,557.28	39,835.00	18,007.00	10,160.14	6,896.74	38,131.52	3,574.10
422	CASCADE	32,621.94	22,700.00	8,100.00	2,529.20	0.00	0.00	1,937.49
431	WEISER	72,965.56	55,310.00	28,462.00	32,841.37	75,371.53	47,014.43	6,045.83
432	CAMBRIDGE JOINT	26,278.43	18,975.00	5,294.00	2,552.32	0.00	11,465.89	887.47
433	MIDVALE	23,599.63	12,975.00	3,326.00	2,344.27	246.31	0.00	385.59
	STATEWIDE	9,958,927.07	7,867,935.00	4,105,712.00	3,042,148.09	4,471,797.94	3,611,797.13	998,963.54

OTHER STATE SUPPORT

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	UNEMPLOYMENT [1]	GIFTED / TALENTED	ANNUAL TEACHER SUPPORT PROGRAM	CREATIVE / INNOVATIVE GRANTS	TEACHER INCENTIVE - NATIONAL CERTIFICATION	DRIVERS TRAINING	TOTAL OTHER STATE SUPPORT
262	VALLEY	52.96	687.81	4,145.40	0.00	0.00	6,050.00	142,114.19
271	COEUR D' ALENE	28,448.04	28,423.22	65,301.84	20,613.00	21,135.60	30,981.98	1,180,761.78
272	LAKELAND	14,029.05	6,859.35	32,180.12	0.00	11,742.00	17,435.00	545,279.59
273	POST FALLS	26,544.52	7,324.84	31,090.48	0.00	0.00	21,560.00	541,963.12
274	KOOTENAI JOINT	259.64	582.73	592.20	0.00	0.00	3,025.00	64,583.91
281	MOSCOW	17,106.84	7,794.66	23,972.24	10,000.00	25,832.40	17,325.00	407,556.19
282	GENESEE JOINT	0.00	786.87	5,004.09	0.00	9,393.60	0.00	106,049.92
283	KENDRICK JOINT	47.98	1,009.99	3,043.91	3,432.00	0.00	3,410.00	97,299.51
285	POTLATCH	1,730.58	1,268.04	2,161.53	0.00	7,045.20	2,640.00	137,877.57
287	TROY	0.00	566.75	4,441.50	9,767.00	0.00	2,200.00	89,087.77
288	WHITEPINE JOINT	1,355.78	500.00	3,529.51	0.00	0.00	2,200.00	69,987.69
291	SALMON	26,054.46	1,849.76	3,316.32	0.00	2,348.40	6,375.40	195,953.04
292	SOUTH LEMHI	460.58	500.00	296.10	5,000.00	0.00	1,980.00	56,489.10
302	NEZPERCE JOINT	5,747.48	500.00	4,305.29	0.00	0.00	2,365.13	64,191.44
304	KAMIAH JOINT	9,105.62	1,236.16	6,058.20	9,950.00	0.00	6,362.99	144,014.41
305	HIGHLAND JOINT	1,408.17	500.00	2,528.69	0.00	0.00	2,145.00	61,998.12
312	SHOSHONE JOINT	9,681.78	500.00	5,329.80	0.00	0.00	2,750.00	115,171.98
314	DIETRICH	907.61	565.21	3,209.72	0.00	0.00	0.00	76,851.27
316	RICHFIELD	0.00	0.00	5,329.80	0.00	0.00	1,249.09	58,630.58
321	MADISON	10,494.02	6,129.25	8,882.99	20,833.00	0.00	25,080.00	548,928.37
322	SUGAR-SALEM JOINT	2,172.19	2,170.02	3,268.94	10,000.00	2,348.40	12,650.00	270,116.13
331	MINIDOKA COUNTY JOINT	5,651.57	6,985.26	22,752.31	10,000.00	4,696.80	28,710.00	756,660.34
340	LEWISTON INDEPENDENT	9,650.36	8,888.89	37,350.03	0.00	21,135.60	35,200.00	725,823.48
341	LAPWAI	4,499.24	0.00	9,558.10	0.00	0.00	1,265.00	186,646.08
342	CULDESAC JOINT	4,633.93	500.00	1,746.99	0.00	0.00	3,025.00	62,018.65
351	ONEIDA COUNTY	709.41	1,507.78	4,103.94	0.00	0.00	7,370.00	139,591.14
363	MARSING JOINT	6,778.00	0.00	7,402.49	10,000.00	2,348.40	5,500.00	197,498.71
364	PLEASANT VALLEY ELEMENTARY	2,574.00	0.00	0.00	0.00	0.00	0.00	12,394.30
365	BRUNEAU-GRAND VIEW JOINT	1,362.90	520.08	5,537.07	0.00	7,045.20	3,520.00	118,697.14
370	HOMEDALE JOINT	2,302.26	3,366.86	14,366.76	0.00	0.00	0.00	266,866.22
371	PAYETTE JOINT	3,867.89	5,983.58	14,153.57	10,000.00	0.00	12,375.00	368,982.10
372	NEW PLYMOUTH	5,778.95	1,735.08	0.00	15,278.00	0.00	7,012.66	172,177.50
373	FRUITLAND	10,704.85	3,836.45	14,508.89	0.00	0.00	11,387.85	251,303.93
381	AMERICAN FALLS JOINT	2,291.52	3,654.24	9,492.96	0.00	2,348.40	12,540.00	362,978.59
382	ROCKLAND	0.00	500.00	592.20	0.00	0.00	1,320.00	49,413.30
383	ARBON ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00	9,825.67
391	KELLOGG JOINT	20,575.22	4,394.39	11,251.79	9,332.00	0.00	10,670.00	256,586.19
392	MULLAN	108.15	500.00	0.00	0.00	0.00	1,760.00	50,408.95
393	WALLACE	49,071.06	2,005.07	2,439.86	4,500.00	0.00	5,885.00	189,985.62
394	AVERY	125.78	500.00	592.20	0.00	0.00	0.00	14,310.10
401	TETON COUNTY	2,050.54	1,952.76	15,705.13	0.00	0.00	6,160.00	215,353.21
411	TWIN FALLS	40,268.13	12,939.49	46,540.96	18,660.00	16,438.80	30,267.27	961,482.42
412	BUHL JOINT	4,223.13	3,595.36	16,581.59	0.00	0.00	8,305.00	271,853.44
413	FILER	7,037.22	2,083.34	6,277.32	9,966.00	4,696.80	17,655.00	209,217.19
414	KIMBERLY	7,284.76	1,256.64	16,285.49	0.00	4,696.80	11,990.00	226,105.96
415	HANSEN	645.07	0.00	592.20	0.00	0.00	3,960.00	86,332.03
416	THREE CREEK JOINT ELEMENTARY	0.00	0.00	527.06	0.00	0.00	0.00	5,949.20
417	CASTLEFORD JOINT	0.00	784.78	1,776.60	0.00	0.00	5,830.00	83,055.18
418	MURTAUGH JOINT	2,678.00	561.89	4,441.50	9,960.00	0.00	3,080.00	88,853.52
421	MCCALL-DONNELLY JOINT	3,878.97	1,810.51	2,469.47	0.00	4,696.80	2,701.00	183,718.53
422	CASCADE	4,079.45	835.40	3,553.20	8,070.00	0.00	4,840.00	89,266.68
431	WEISER	716.01	3,061.45	11,251.79	0.00	0.00	14,630.00	347,669.97
432	CAMBRIDGE JOINT	16,439.71	0.00	2,664.90	0.00	0.00	2,860.00	87,417.72
433	MIDVALE	7,696.00	500.00	2,001.63	3,415.00	2,348.40	0.00	58,837.83
	STATEWIDE	1,027,300.42	491,593.21	2,000,000.00	391,245.00	460,286.40	1,310,795.81	39,738,501.61

[1] UNEMPLOYMENT CLAIMS ARE PAID WITH PUBLIC SCHOOL FUNDS BY THE DEPARTMENT OF EDUCATION DIRECTLY TO THE DEPARTMENT OF LABOR.

TOTAL STATE SUPPORT

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	TOTAL FOUNDATION SUPPORT	TOTAL OTHER STATE SUPPORT [1]	REPLACEMENT TAX	TOTAL STATE SUPPORT
001	BOISE INDEPENDENT	71,644,970.37	3,946,635.15	11,021,195.00	86,612,800.52
002	MERIDIAN JOINT	85,714,446.20	2,904,504.14	5,126,945.00	93,745,895.34
003	KUNA JOINT	11,248,327.30	425,225.18	445,183.00	12,118,735.48
011	MEADOWS VALLEY	889,381.57	57,342.35	125,104.00	1,071,827.92
013	COUNCIL	1,738,157.97	73,736.05	97,549.00	1,909,443.02
021	MARSH VALLEY JOINT	6,282,850.00	256,917.32	283,634.00	6,823,401.32
025	POCATELLO	45,073,143.94	1,776,487.42	1,932,256.00	48,781,887.36
033	BEAR LAKE COUNTY	6,422,562.47	226,159.53	303,049.00	6,951,771.00
041	ST. MARIES JOINT	4,313,221.00	183,140.81	360,947.00	4,857,308.81
044	PLUMMER / WORLEY JOINT	1,644,970.18	180,199.19	284,743.00	2,109,912.37
052	SNAKE RIVER	8,224,370.05	345,710.39	225,675.00	8,795,755.44
055	BLACKFOOT	16,665,767.98	743,885.82	462,597.00	17,872,250.80
058	ABERDEEN	3,571,916.89	288,753.89	172,754.00	4,033,424.78
059	FIRTH	3,943,713.87	216,898.02	123,096.00	4,283,707.89
060	SHELLEY JOINT	7,756,504.67	341,903.44	224,177.00	8,322,585.11
061	BLAINE COUNTY	2,599,545.57	596,893.85	5,694,548.00	8,890,987.42
071	GARDEN VALLEY	1,313,788.34	76,848.36	199,096.00	1,589,732.70
072	BASIN	1,782,879.05	100,206.22	160,041.00	2,043,126.27
073	HORSESHOE BEND	1,516,859.57	80,493.38	79,495.00	1,676,847.95
083	WEST BONNER COUNTY	3,710,925.34	221,611.44	813,864.00	4,746,400.78
084	LAKE PEND OREILLE	10,066,802.00	544,056.05	2,075,496.00	12,686,354.05
091	IDAHO FALLS	36,816,786.74	1,332,834.89	1,763,529.00	39,913,150.63
092	SWAN VALLEY ELEMENTARY	207,116.53	29,599.59	66,715.00	303,431.12
093	BONNEVILLE JOINT	29,446,763.83	940,746.82	893,535.00	31,281,045.65
101	BOUNDARY COUNTY	5,653,727.27	245,876.38	535,781.00	6,435,384.65
111	BUTTE COUNTY	2,696,810.10	112,243.18	107,192.00	2,916,245.28
121	CAMAS COUNTY	874,828.76	75,390.94	86,405.00	1,036,624.70
131	NAMPA	40,520,170.46	1,928,851.23	1,691,728.00	44,140,749.69
132	CALDWELL	21,705,514.07	1,091,772.75	829,683.00	23,626,969.82
133	WILDER	2,307,067.71	173,501.93	113,924.00	2,594,493.64
134	MIDDLETON	8,428,836.60	350,662.95	313,984.00	9,093,483.55
135	NOTUS	1,718,724.53	126,124.58	54,218.00	1,899,067.11
136	MELBA JOINT	2,922,857.49	143,376.85	134,865.00	3,201,099.34
137	PARMA	4,272,603.61	227,739.34	166,709.00	4,667,051.95
139	VALLIVUE	13,094,770.57	587,899.22	758,884.00	14,441,553.79
148	GRACE JOINT	2,830,068.19	95,017.94	90,036.00	3,015,122.13
149	NORTH GEM	1,057,509.10	63,739.75	74,607.00	1,195,855.85
150	SODA SPRINGS JOINT	3,705,837.96	166,524.49	379,355.00	4,251,717.45
151	CASSIA COUNTY JOINT	18,960,723.53	974,035.47	844,145.00	20,778,904.00
161	CLARK COUNTY JOINT	1,067,760.89	71,952.10	97,710.00	1,237,422.99
171	OROFINO JOINT	5,704,164.96	279,776.06	490,645.00	6,474,586.02
181	CHALLIS JOINT	2,170,033.11	108,249.13	335,959.00	2,614,241.24
182	MACKAY JOINT	1,526,172.72	66,341.50	76,274.00	1,668,788.22
191	PRAIRIE ELEMENTARY	81,693.69	10,462.83	5,942.00	98,098.52
192	GLENNS FERRY JOINT	2,385,666.75	157,747.78	188,118.00	2,731,532.53
193	MOUNTAIN HOME	15,994,130.77	662,863.42	585,375.00	17,242,369.19
201	PRESTON JOINT	8,862,562.92	327,802.45	282,588.00	9,472,953.37
202	WEST SIDE JOINT	2,618,339.86	115,837.89	72,893.00	2,807,070.75
215	FREMONT COUNTY JOINT	8,618,131.55	452,684.57	760,221.00	9,831,037.12
221	EMMETT INDEPENDENT	11,151,632.98	468,682.30	505,593.00	12,125,908.28
231	GOODING JOINT	5,202,723.49	241,132.15	257,891.00	5,701,746.64
232	WENDELL	4,205,173.57	266,369.92	191,199.00	4,662,742.49
233	HAGERMAN JOINT	1,741,648.11	94,005.03	105,712.00	1,941,365.14
234	BLISS JOINT	1,019,407.81	58,862.02	50,602.00	1,128,871.83
241	GRANGEVILLE JOINT	6,573,545.27	314,583.26	578,689.00	7,466,817.53
242	COTTONWOOD JOINT	2,293,775.64	84,187.83	113,504.00	2,491,467.47
251	JEFFERSON COUNTY JOINT	15,874,994.94	601,945.09	399,101.00	16,876,041.03
252	RIRIE JOINT	3,212,213.26	145,128.53	73,319.00	3,430,660.79
253	WEST JEFFERSON	3,204,050.80	160,229.13	125,210.00	3,489,489.93
261	JEROME JOINT	10,409,406.37	713,925.75	596,910.00	11,720,242.12

TOTAL STATE SUPPORT

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	TOTAL FOUNDATION SUPPORT	TOTAL OTHER STATE SUPPORT [1]	REPLACEMENT TAX	TOTAL STATE SUPPORT
262	VALLEY	3,121,577.92	142,114.19	139,211.00	3,402,903.11
271	COEUR D' ALENE	25,545,615.44	1,180,761.78	3,587,077.00	30,313,454.22
272	LAKELAND	13,079,199.47	545,279.59	1,057,135.00	14,681,614.06
273	POST FALLS	14,646,973.63	541,963.12	1,074,442.00	16,263,378.75
274	KOOTENAI JOINT	1,070,360.91	64,583.91	221,446.00	1,356,390.82
281	MOSCOW	8,357,617.47	407,556.19	756,504.00	9,521,677.66
282	GENESEE JOINT	1,562,959.66	106,049.92	114,115.00	1,783,124.58
283	KENDRICK JOINT	1,679,461.76	97,299.51	94,131.00	1,870,892.27
285	POTLATCH	2,515,687.20	137,877.57	161,269.00	2,814,833.77
287	TROY	1,624,258.09	89,087.77	74,965.00	1,788,310.86
288	WHITEPINE JOINT	1,313,722.41	69,987.69	161,547.00	1,545,257.10
291	SALMON	3,960,954.86	195,953.04	371,518.00	4,528,425.90
292	SOUTH LEMHI	1,138,299.02	56,489.10	49,979.00	1,244,767.12
302	NEZPERCE JOINT	1,069,043.66	64,191.44	91,332.00	1,224,567.10
304	KAMIAH JOINT	2,523,273.63	144,014.41	135,030.00	2,802,318.04
305	HIGHLAND JOINT	1,180,639.88	61,998.12	119,082.00	1,361,720.00
312	SHOSHONE JOINT	2,295,675.69	115,171.98	92,827.00	2,503,674.67
314	DIETRICH	1,118,161.72	76,851.27	25,906.00	1,220,918.99
316	RICHFIELD	1,080,735.27	58,630.58	45,158.00	1,184,523.85
321	MADISON	15,096,655.32	548,928.37	589,351.00	16,234,934.69
322	SUGAR-SALEM JOINT	5,486,235.82	270,116.13	149,232.00	5,905,583.95
331	MINIDOKA COUNTY JOINT	16,663,679.81	756,660.34	842,717.00	18,263,057.15
340	LEWISTON INDEPENDENT	14,457,243.12	725,823.48	1,883,541.00	17,066,607.60
341	LAPWAI	2,374,906.54	186,646.08	106,901.00	2,668,453.62
342	CULDESAC JOINT	1,251,026.18	62,018.65	42,390.00	1,355,434.83
351	ONEIDA COUNTY	3,953,658.16	139,591.14	175,397.00	4,268,646.30
363	MARSING JOINT	3,302,769.98	197,498.71	106,409.00	3,606,677.69
364	PLEASANT VALLEY ELEMENTARY	60,756.91	12,394.30	25,443.00	98,594.21
365	BRUNEAU-GRAND VIEW JOINT	2,439,661.75	118,697.14	154,443.00	2,712,801.89
370	HOMEDALE JOINT	5,521,896.56	266,866.22	132,180.00	5,920,942.78
371	PAYETTE JOINT	7,716,637.21	368,982.10	251,282.00	8,336,901.31
372	NEW PLYMOUTH	3,940,212.75	172,177.50	135,351.00	4,247,741.25
373	FRUITLAND	5,704,307.52	251,303.93	246,573.00	6,202,184.45
381	AMERICAN FALLS JOINT	4,977,316.63	362,978.59	693,120.00	6,033,415.22
382	ROCKLAND	1,078,036.83	49,413.30	28,981.00	1,156,431.13
383	ARBON ELEMENTARY	131,560.83	9,825.67	18,488.00	159,874.50
391	KELLOGG JOINT	5,409,329.97	256,586.19	344,204.00	6,010,120.16
392	MULLAN	1,063,421.71	50,408.95	38,563.00	1,152,393.66
393	WALLACE	3,057,919.75	189,985.62	157,726.00	3,405,631.37
394	AVERY	130,413.99	14,310.10	133,038.00	277,762.09
401	TETON COUNTY	3,930,188.95	215,353.21	483,605.00	4,629,147.16
411	TWIN FALLS	22,931,831.70	961,482.42	1,508,643.00	25,401,957.12
412	BUHL JOINT	5,059,256.06	271,853.44	357,452.00	5,688,561.50
413	FILER	5,399,961.48	209,217.19	233,992.00	5,843,170.67
414	KIMBERLY	5,467,729.99	226,105.96	149,930.00	5,843,765.95
415	HANSEN	1,946,530.65	86,332.03	80,086.00	2,112,948.68
416	THREE CREEK JOINT ELEMENTARY	49,879.42	5,949.20	7,497.00	63,325.62
417	CASTLEFORD JOINT	1,708,108.51	83,055.18	82,732.00	1,873,895.69
418	MURTAUGH JOINT	1,227,129.23	88,853.52	81,727.00	1,397,709.75
421	MCCALL-DONNELLY JOINT	1,659,252.39	183,718.53	1,210,184.00	3,053,154.92
422	CASCADE	1,158,464.07	89,266.68	303,545.00	1,551,275.75
431	WEISER	6,362,753.79	347,669.97	301,068.00	7,011,491.76
432	CAMBRIDGE JOINT	1,125,684.22	87,417.72	85,728.00	1,298,829.94
433	MIDVALE	890,036.41	58,837.83	70,293.00	1,019,167.24
	STATEWIDE	858,881,722.74	39,738,501.61	64,594,680.00	963,214,904.35

[1] INCLUDES STATE TECHNOLOGY GRANTS, ACHIEVEMENT STANDARDS IMPLEMENTATION, SAFE & DRUG FREE, IDAHO READING INITIATIVE, LIMITED ENGLISH PROFICIENCY, EARLY RETIREMENT INCENTIVE, LEAST RESTRICTIVE ENVIRONMENT, UNEMPLOYMENT, GIFTED / TALENTED, ANNUAL TEACHER SUPPORT PROGRAM, CREATIVE / INNOVATIVE GRANTS, TEACHER INCENTIVE - NATIONAL CERTIFICATION, & DRIVERS TRAINING.
SEE PAGES 16-19.

AVERAGE DAILY ATTENDANCE

(FULL-TERM)

JULY 1, 2001 - JUNE 30, 2002

SCHOOL DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	FULL-TERM A.D.A.	RANK	SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	FULL-TERM A.D.A.
1	001	BOISE INDEPENDENT	24,858.25	58	058	ABERDEEN	867.46
2	002	MERIDIAN JOINT	24,186.49	59	363	MARSING JOINT	718.73
3	025	POCATELLO	11,576.83	60	136	MELBA JOINT	672.60
4	131	NAMPA	11,125.92	61	252	RIRIE JOINT	662.49
5	091	IDAHO FALLS	9,757.90	62	253	WEST JEFFERSON	612.90
6	271	COEUR D' ALENE	8,792.43	63	262	VALLEY	609.81
7	093	BONNEVILLE JOINT	7,276.17	64	192	GLENNS FERRY JOINT	561.61
8	411	TWIN FALLS	6,454.11	65	393	WALLACE	553.63
9	132	CALDWELL	5,526.34	66	304	KAMIAH JOINT	547.75
10	151	CASSIA COUNTY JOINT	4,813.26	67	285	POTLATCH	531.86
11	340	LEWISTON INDEPENDENT	4,767.66	68	202	WEST SIDE JOINT	530.22
12	273	POST FALLS	4,342.96	69	181	CHALLIS JOINT	521.18
13	193	MOUNTAIN HOME	4,224.73	70	148	GRACE JOINT	506.08
14	331	MINIDOKA COUNTY JOINT	4,122.42	71	111	BUTTE COUNTY	503.50
15	055	BLACKFOOT	3,937.16	72	133	WILDER	501.53
16	272	LAKELAND	3,876.88	73	341	LAPWAI	477.88
17	321	MADISON	3,833.04	74	312	SHOSHONE JOINT	466.99
18	084	LAKE PEND OREILLE	3,832.76	75	365	BRUNEAU-GRAND VIEW JOINT	463.81
19	251	JEFFERSON COUNTY JOINT	3,736.82	76	242	COTTONWOOD JOINT	461.16
20	139	VALLIVUE	3,549.41	77	044	PLUMMER / WORLEY JOINT	454.46
21	003	KUNA JOINT	2,970.42	78	072	BASIN	405.60
22	261	JEROME JOINT	2,902.67	79	233	HAGERMAN JOINT	370.60
23	061	BLAINE COUNTY	2,881.40	80	415	HANSEN	362.90
24	221	EMMETT INDEPENDENT	2,781.44	81	283	KENDRICK JOINT	329.86
25	281	MOSCOW	2,452.42	82	135	NOTUS	325.81
26	201	PRESTON JOINT	2,287.48	83	417	CASTLEFORD JOINT	322.39
27	215	FREMONT COUNTY JOINT	2,259.91	84	422	CASCADE	320.33
28	134	MIDDLETON	2,173.21	85	282	GENESEE JOINT	319.15
29	052	SNAKE RIVER	1,920.36	86	013	COUNCIL	309.89
30	060	SHELLEY JOINT	1,889.10	87	287	TROY	304.41
31	371	PAYETTE JOINT	1,788.42	88	073	HORSESHOE BEND	304.23
32	431	WEISER	1,582.43	89	071	GARDEN VALLEY	297.50
33	381	AMERICAN FALLS JOINT	1,515.67	90	274	KOOTENAI JOINT	266.10
34	101	BOUNDARY COUNTY	1,499.19	91	288	WHITEPINE JOINT	261.42
35	083	WEST BONNER COUNTY	1,464.71	92	182	MACKAY JOINT	230.77
36	241	GRANGEVILLE JOINT	1,453.59	93	418	MURTAUGH JOINT	228.80
37	373	FRUITLAND	1,434.01	94	305	HIGHLAND JOINT	223.90
38	033	BEAR LAKE COUNTY	1,394.80	95	342	CULDESAC JOINT	194.63
39	021	MARSH VALLEY JOINT	1,385.67	96	302	NEZPERCE JOINT	189.68
40	391	KELLOGG JOINT	1,326.26	97	161	CLARK COUNTY JOINT	188.14
41	171	OROFINO JOINT	1,290.77	98	149	NORTH GEM	186.00
42	412	BUHL JOINT	1,283.16	99	316	RICHFIELD	184.53
43	401	TETON COUNTY	1,282.49	100	432	CAMBRIDGE JOINT	183.14
44	414	KIMBERLY	1,272.36	101	314	DIETRICH	173.35
45	413	FILER	1,245.65	102	011	MEADOWS VALLEY	170.86
46	322	SUGAR-SALEM JOINT	1,233.07	103	234	BLISS JOINT	165.92
47	370	HOMEDALE JOINT	1,224.49	104	121	CAMAS COUNTY	155.89
48	231	GOODING JOINT	1,210.69	105	382	ROCKLAND	149.20
49	041	ST. MARIES JOINT	1,076.13	106	392	MULLAN	145.31
50	291	SALMON	1,066.49	107	433	MIDVALE	122.85
51	150	SODA SPRINGS JOINT	1,010.78	108	292	SOUTH LEMHI	115.08
52	137	PARMA	993.21	109	092	SWAN VALLEY ELEMENTARY	54.54
53	232	WENDELL	931.67	110	394	AVERY	22.89
54	421	MCCALL-DONNELLY JOINT	923.34	111	364	PLEASANT VALLEY ELEMENTARY	18.42
55	372	NEW PLYMOUTH	912.37	112	383	ARBON ELEMENTARY	13.01
56	351	ONEIDA COUNTY	901.65	113	416	THREE CREEK JOINT ELEMENTARY	10.96
57	059	FIRTH	879.65	114	191	PRAIRIE ELEMENTARY	4.88
		STATEWIDE					231,551.26

GENERAL M & O FUND EXPENDITURES PER FULL-TERM A.D.A.

JULY 1, 2001 - JUNE 30, 2002

SCHOOL DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	GEN FUND EXP / FULL-TERM A.D.A.	RANK	SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	GEN FUND EXP / FULL-TERM A.D.A.
1	394	AVERY	37,851	58	233	HAGERMAN JOINT	6,183
2	191	PRAIRIE ELEMENTARY	19,987	59	381	AMERICAN FALLS JOINT	6,168
3	383	ARBON ELEMENTARY	14,702	60	253	WEST JEFFERSON	6,164
4	292	SOUTH LEMHI	11,419	61	391	KELLOGG JOINT	6,051
5	392	MULLAN	11,284	62	101	BOUNDARY COUNTY	5,919
6	364	PLEASANT VALLEY ELEMENTARY	11,187	63	084	LAKE PEND OREILLE	5,887
7	092	SWAN VALLEY ELEMENTARY	10,331	64	192	GLENNS FERRY JOINT	5,870
8	433	MIDVALE	9,753	65	083	WEST BONNER COUNTY	5,816
9	382	ROCKLAND	9,594	66	202	WEST SIDE JOINT	5,796
10	061	BLAINE COUNTY	9,257	67	232	WENDELL	5,768
11	011	MEADOWS VALLEY	9,149	68	072	BASIN	5,662
12	302	NEZPERCE JOINT	9,015	69	033	BEAR LAKE COUNTY	5,606
13	341	LAPWAI	8,922	70	058	ABERDEEN	5,586
14	305	HIGHLAND JOINT	8,904	71	252	RIRIE JOINT	5,575
15	393	WALLACE	8,724	72	021	MARSH VALLEY JOINT	5,514
16	432	CAMBRIDGE JOINT	8,707	73	193	MOUNTAIN HOME	5,510
17	288	WHITEPINE JOINT	8,694	74	091	IDAHO FALLS	5,498
18	422	CASCADE	8,556	75	136	MELBA JOINT	5,461
19	044	PLUMMER / WORLEY JOINT	8,543	76	372	NEW PLYMOUTH	5,433
20	182	MACKAY JOINT	8,455	77	413	FILER	5,419
21	161	CLARK COUNTY JOINT	8,393	78	055	BLACKFOOT	5,419
22	149	NORTH GEM	8,337	79	412	BUHL JOINT	5,401
23	121	CAMAS COUNTY	8,247	80	331	MINIDOKA COUNTY JOINT	5,379
24	416	THREE CREEK JOINT ELEMENTARY	8,186	81	322	SUGAR-SALEM JOINT	5,354
25	287	TROY	8,161	82	363	MARSING JOINT	5,339
26	342	CULDESAC JOINT	8,018	83	137	PARMA	5,327
27	274	KOOTENAI JOINT	7,911	84	291	SALMON	5,317
28	365	BRUNEAU-GRAND VIEW JOINT	7,771	85	351	ONEIDA COUNTY	5,311
29	316	RICHFIELD	7,667	86	231	GOODING JOINT	5,297
30	013	COUNCIL	7,620	87	271	COEUR D' ALENE	5,256
31	234	BLISS JOINT	7,562	88	215	FREMONT COUNTY JOINT	5,255
32	418	MURTAUGH JOINT	7,512	89	139	VALLIVUE	5,240
33	421	MCCALL-DONNELLY JOINT	7,466	90	151	CASSIA COUNTY JOINT	5,229
34	181	CHALLIS JOINT	7,445	91	371	PAYETTE JOINT	5,209
35	282	GENESEE JOINT	7,425	92	370	HOMEDALE JOINT	5,197
36	283	KENDRICK JOINT	7,385	93	059	FIRTH	5,154
37	071	GARDEN VALLEY	7,356	94	025	POCATELLO	5,153
38	417	CASTLEFORD JOINT	7,171	95	052	SNAKE RIVER	5,116
39	133	WILDER	7,152	96	431	WEISER	5,056
40	314	DIETRICH	7,133	97	060	SHELLEY JOINT	5,052
41	241	GRANGEVILLE JOINT	7,073	98	261	JEROME JOINT	5,032
42	281	MOSCOW	7,028	99	373	FRUITLAND	5,024
43	340	LEWISTON INDEPENDENT	6,969	100	132	CALDWELL	4,992
44	285	POTLATCH	6,965	101	401	TETON COUNTY	4,962
45	001	BOISE INDEPENDENT	6,897	102	221	EMMETT INDEPENDENT	4,960
46	171	OROFINO JOINT	6,853	103	411	TWIN FALLS	4,879
47	073	HORSESHOE BEND	6,743	104	134	MIDDLETON	4,874
48	415	HANSEN	6,723	105	273	POST FALLS	4,869
49	242	COTTONWOOD JOINT	6,612	106	414	KIMBERLY	4,833
50	262	VALLEY	6,489	107	321	MADISON	4,730
51	135	NOTUS	6,479	108	131	NAMPA	4,710
52	312	SHOSHONE JOINT	6,465	109	251	JEFFERSON COUNTY JOINT	4,690
53	111	BUTTE COUNTY	6,438	110	272	LAKELAND	4,676
54	041	ST. MARIES JOINT	6,350	111	002	MERIDIAN JOINT	4,597
55	148	GRACE JOINT	6,329	112	093	BONNEVILLE JOINT	4,513
56	304	KAMIAH JOINT	6,306	113	003	KUNA JOINT	4,463
57	150	SODA SPRINGS JOINT	6,252	114	201	PRESTON JOINT	4,304
		STATEWIDE					5,569

MARKET VALUE PER FULL-TERM SUPPORT UNIT

JULY 1, 2001 - JUNE 30, 2002

SCHOOL DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MARKET VALUE @ 12-31-00 PER UNIT	RANK	SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MARKET VALUE @ 12-31-00 PER UNIT
1	394	AVERY	57,968,605	58	331	MINIDOKA COUNTY JOINT	3,939,556
2	061	BLAINE COUNTY	37,765,778	59	242	COTTONWOOD JOINT	3,863,557
3	421	MCCALL-DONNELLY JOINT	21,818,029	60	073	HORSESHOE BEND	3,803,566
4	364	PLEASANT VALLEY ELEMENTARY	18,173,689	61	131	NAMPA	3,730,911
5	092	SWAN VALLEY ELEMENTARY	16,850,543	62	417	CASTLEFORD JOINT	3,726,645
6	422	CASCADE	11,765,310	63	133	WILDER	3,710,870
7	274	KOOTENAI JOINT	10,999,549	64	292	SOUTH LEMHI	3,674,958
8	383	ARBON ELEMENTARY	10,875,168	65	234	BLISS JOINT	3,640,464
9	084	LAKE PEND OREILLE	10,191,557	66	033	BEAR LAKE COUNTY	3,624,985
10	083	WEST BONNER COUNTY	10,047,735	67	091	IDAHO FALLS	3,615,446
11	044	PLUMMER / WORLEY JOINT	9,840,313	68	287	TROY	3,578,688
12	181	CHALLIS JOINT	9,292,853	69	262	VALLEY	3,560,385
13	071	GARDEN VALLEY	9,008,875	70	231	GOODING JOINT	3,552,217
14	001	BOISE INDEPENDENT	8,762,476	71	025	POCATELLO	3,551,531
15	011	MEADOWS VALLEY	8,627,889	72	232	WENDELL	3,527,661
16	381	AMERICAN FALLS JOINT	8,264,034	73	431	WEISER	3,513,051
17	271	COEUR D' ALENE	7,843,919	74	341	LAPWAI	3,508,870
18	288	WHITEPINE JOINT	7,672,581	75	058	ABERDEEN	3,468,946
19	340	LEWISTON INDEPENDENT	7,548,651	76	021	MARSH VALLEY JOINT	3,467,411
20	401	TETON COUNTY	7,087,644	77	221	EMMETT INDEPENDENT	3,420,792
21	305	HIGHLAND JOINT	7,003,729	78	351	ONEIDA COUNTY	3,413,928
22	150	SODA SPRINGS JOINT	6,953,447	79	136	MELBA JOINT	3,388,571
23	101	BOUNDARY COUNTY	6,396,134	80	413	FILER	3,381,388
24	291	SALMON	6,310,906	81	151	CASSIA COUNTY JOINT	3,279,088
25	121	CAMAS COUNTY	6,306,971	82	111	BUTTE COUNTY	3,244,436
26	161	CLARK COUNTY JOINT	6,266,178	83	373	FRUITLAND	3,206,405
27	416	THREE CREEK JOINT ELEMENTARY	6,247,378	84	415	HANSEN	3,190,670
28	241	GRANGEVILLE JOINT	6,117,925	85	316	RICHFIELD	3,180,136
29	302	NEZPERCE JOINT	6,055,735	86	321	MADISON	3,100,628
30	281	MOSCOW	5,996,701	87	253	WEST JEFFERSON	3,091,610
31	041	ST. MARIES JOINT	5,893,027	88	312	SHOSHONE JOINT	3,063,608
32	432	CAMBRIDGE JOINT	5,871,757	89	132	CALDWELL	3,025,118
33	215	FREMONT COUNTY JOINT	5,848,892	90	137	PARMA	3,003,767
34	072	BASIN	5,819,658	91	003	KUNA JOINT	2,954,102
35	171	OROFINO JOINT	5,778,107	92	392	MULLAN	2,899,461
36	433	MIDVALE	5,668,790	93	134	MIDDLETON	2,883,235
37	191	PRAIRIE ELEMENTARY	5,401,894	94	342	CULDESAC JOINT	2,841,441
38	282	GENESEE JOINT	5,385,311	95	193	MOUNTAIN HOME	2,736,678
39	365	BRUNEAU-GRAND VIEW JOINT	5,344,037	96	148	GRACE JOINT	2,720,121
40	272	LAKELAND	5,310,681	97	372	NEW PLYMOUTH	2,623,077
41	192	GLENNS FERRY JOINT	5,284,224	98	363	MARSING JOINT	2,595,340
42	149	NORTH GEM	5,253,989	99	371	PAYETTE JOINT	2,540,764
43	273	POST FALLS	5,241,088	100	135	NOTUS	2,487,057
44	412	BUHL JOINT	4,999,335	101	059	FIRTH	2,481,771
45	285	POTLATCH	4,817,258	102	093	BONNEVILLE JOINT	2,468,809
46	411	TWIN FALLS	4,806,325	103	201	PRESTON JOINT	2,402,958
47	418	MURTAUGH JOINT	4,670,100	104	060	SHELLEY JOINT	2,319,491
48	391	KELLOGG JOINT	4,638,866	105	055	BLACKFOOT	2,301,811
49	139	VALLIVUE	4,558,793	106	052	SNAKE RIVER	2,268,090
50	182	MACKAY JOINT	4,355,676	107	322	SUGAR-SALEM JOINT	2,236,291
51	013	COUNCIL	4,278,455	108	202	WEST SIDE JOINT	2,235,968
52	283	KENDRICK JOINT	4,249,127	109	414	KIMBERLY	2,160,379
53	002	MERIDIAN JOINT	4,211,796	110	251	JEFFERSON COUNTY JOINT	2,135,548
54	261	JEROME JOINT	4,163,865	111	382	ROCKLAND	2,130,968
55	233	HAGERMAN JOINT	4,161,898	112	370	HOMEDALE JOINT	1,904,613
56	393	WALLACE	4,139,779	113	314	DIETRICH	1,877,227
57	304	KAMIAH JOINT	3,949,950	114	252	RIRIE JOINT	1,858,957
		STATEWIDE					5,308,263

MARKET VALUE PER FULL-TERM A.D.A.

JULY 1, 2001 - JUNE 30, 2002

SCHOOL DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MARKET VALUE @ 12-31-00 PER A.D.A.	RANK	SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	MARKET VALUE @ 12-31-00 PER A.D.A.
1	394	AVERY	5,824,718	58	242	COTTONWOOD JOINT	249,662
2	061	BLAINE COUNTY	1,976,497	59	304	KAMIAH JOINT	248,787
3	383	ARBON ELEMENTARY	1,421,044	60	287	TROY	246,879
4	364	PLEASANT VALLEY ELEMENTARY	1,381,279	61	316	RICHFIELD	244,719
5	421	MCCALL-DONNELLY JOINT	1,327,976	62	411	TWIN FALLS	244,557
6	092	SWAN VALLEY ELEMENTARY	1,266,726	63	139	VALLIVUE	232,216
7	191	PRAIRIE ELEMENTARY	1,217,640	64	341	LAPWAI	228,354
8	422	CASCADE	947,601	65	262	VALLEY	228,286
9	274	KOOTENAI JOINT	839,124	66	133	WILDER	227,152
10	011	MEADOWS VALLEY	732,204	67	342	CULDESAC JOINT	221,908
11	416	THREE CREEK JOINT ELEMENTARY	684,019	68	415	HANSEN	220,683
12	071	GARDEN VALLEY	669,231	69	033	BEAR LAKE COUNTY	217,270
13	181	CHALLIS JOINT	659,725	70	111	BUTTE COUNTY	214,577
14	044	PLUMMER / WORLEY JOINT	638,756	71	231	GOODING JOINT	213,012
15	288	WHITEPINE JOINT	619,277	72	002	MERIDIAN JOINT	211,979
16	433	MIDVALE	572,186	73	261	JEROME JOINT	211,014
17	083	WEST BONNER COUNTY	561,138	74	331	MINIDOKA COUNTY JOINT	205,750
18	121	CAMAS COUNTY	554,272	75	232	WENDELL	205,222
19	084	LAKE PEND OREILLE	545,108	76	021	MARSH VALLEY JOINT	204,691
20	305	HIGHLAND JOINT	538,027	77	253	WEST JEFFERSON	204,291
21	161	CLARK COUNTY JOINT	519,573	78	136	MELBA JOINT	200,513
22	302	NEZPERCE JOINT	488,469	79	058	ABERDEEN	199,149
23	432	CAMBRIDGE JOINT	468,099	80	312	SHOSHONE JOINT	198,778
24	381	AMERICAN FALLS JOINT	457,456	81	351	ONEIDA COUNTY	194,616
25	001	BOISE INDEPENDENT	452,431	82	382	ROCKLAND	194,244
26	292	SOUTH LEMHI	434,302	83	131	NAMPA	190,873
27	271	COEUR D' ALENE	410,287	84	431	WEISER	190,257
28	241	GRANGEVILLE JOINT	402,365	85	413	FILER	187,847
29	149	NORTH GEM	401,111	86	091	IDAHO FALLS	184,516
30	340	LEWISTON INDEPENDENT	395,192	87	025	POCATELLO	181,797
31	072	BASIN	394,577	88	221	EMMETT INDEPENDENT	181,774
32	171	OROFINO JOINT	383,634	89	148	GRACE JOINT	177,909
33	401	TETON COUNTY	380,221	90	151	CASSIA COUNTY JOINT	176,924
34	150	SODA SPRINGS JOINT	376,297	91	373	FRUITLAND	171,946
35	282	GENESEE JOINT	361,102	92	137	PARMA	167,849
36	101	BOUNDARY COUNTY	360,510	93	135	NOTUS	166,409
37	418	MURTAUGH JOINT	357,197	94	321	MADISON	159,034
38	291	SALMON	353,272	95	132	CALDWELL	153,491
39	215	FREMONT COUNTY JOINT	339,042	96	003	KUNA JOINT	149,872
40	041	ST. MARIES JOINT	336,782	97	314	DIETRICH	149,442
41	182	MACKAY JOINT	335,967	98	372	NEW PLYMOUTH	148,351
42	192	GLENNS FERRY JOINT	334,963	99	363	MARSING JOINT	148,051
43	365	BRUNEAU-GRAND VIEW JOINT	332,987	100	134	MIDDLETON	144,480
44	013	COUNCIL	314,785	101	371	PAYETTE JOINT	140,505
45	281	MOSCOW	311,521	102	059	FIRTH	139,937
46	285	POTLATCH	306,139	103	193	MOUNTAIN HOME	138,559
47	234	BLISS JOINT	304,981	104	202	WEST SIDE JOINT	137,476
48	283	KENDRICK JOINT	289,836	105	093	BONNEVILLE JOINT	125,575
49	233	HAGERMAN JOINT	285,246	106	201	PRESTON JOINT	123,537
50	393	WALLACE	284,893	107	322	SUGAR-SALEM JOINT	121,148
51	412	BUHL JOINT	278,572	108	055	BLACKFOOT	120,085
52	272	LAKELAND	274,926	109	060	SHELLEY JOINT	119,345
53	392	MULLAN	265,383	110	414	KIMBERLY	117,836
54	273	POST FALLS	262,962	111	052	SNAKE RIVER	117,517
55	073	HORSESHOE BEND	261,297	112	252	RIRIE JOINT	110,838
56	391	KELLOGG JOINT	259,530	113	251	JEFFERSON COUNTY JOINT	108,411
57	417	CASTLEFORD JOINT	256,619	114	370	HOMEDALE JOINT	107,947
		STATEWIDE					284,652

SUPPLEMENTAL LEVIES

JULY 1, 2001 - JUNE 30, 2002

114 SCHOOL DISTRICTS

SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	Approximate Revenue (FY 2002)	SCHOOL DISTRICT NUMBER	SCHOOL DISTRICT NAME	Approximate Revenue (FY 2002)
001	BOISE INDEPENDENT	10,708,000	252	RIRIE JOINT	0
002	MERIDIAN JOINT	0	253	WEST JEFFERSON	0
003	KUNA JOINT	0	261	JEROME JOINT	980,000
011	MEADOWS VALLEY	0	262	VALLEY	0
013	COUNCIL	0	271	COEUR D' ALENE	3,550,350
021	MARSH VALLEY JOINT	0	272	LAKELAND	778,000
025	POCATELLO	4,000,000	273	POST FALLS	700,000
033	BEAR LAKE COUNTY	0	274	KOOTENAI JOINT	160,000
041	ST. MARIES JOINT	315,000	281	MOSCOW	4,546,000
044	PLUMMER / WORLEY JOINT	0	282	GENESEE JOINT	295,000
052	SNAKE RIVER	0	283	KENDRICK JOINT	240,000
055	BLACKFOOT	975,000	285	POTLATCH	504,000
058	ABERDEEN	250,000	287	TROY	512,480
059	FIRTH	0	288	WHITEPINE JOINT	425,000
060	SHELLEY JOINT	0	291	SALMON	0
061	BLAINE COUNTY	2,600,000	292	SOUTH LEMHI	0
071	GARDEN VALLEY	0	302	NEZPERCE JOINT	200,000
072	BASIN	0	304	KAMIAH JOINT	0
073	HORSESHOE BEND	0	305	HIGHLAND JOINT	169,000
083	WEST BONNER COUNTY	362,000	312	SHOSHONE JOINT	200,000
084	LAKE PEND OREILLE	2,200,000	314	DIETRICH	0
091	IDAHO FALLS	5,850,000	316	RICHFIELD	0
092	SWAN VALLEY ELEMENTARY	0	321	MADISON	0
093	BONNEVILLE JOINT	0	322	SUGAR-SALEM JOINT	0
101	BOUNDARY COUNTY	527,000	331	MINIDOKA COUNTY JOINT	950,000
111	BUTTE COUNTY	90,000	340	LEWISTON INDEPENDENT	9,744,590
121	CAMAS COUNTY	75,000	341	LAPWAI	0
131	NAMPA	0	342	CULDESAC JOINT	120,000
132	CALDWELL	682,000	351	ONEIDA COUNTY	0
133	WILDER	180,000	363	MARSING JOINT	0
134	MIDDLETON	0	364	PLEASANT VALLEY ELEMENTARY	0
135	NOTUS	0	365	BRUNEAU-GRAND VIEW JOINT	0
136	MELBA JOINT	0	370	HOMEDALE JOINT	0
137	PARMA	150,000	371	PAYETTE JOINT	0
139	VALLIVUE	800,000	372	NEW PLYMOUTH	195,000
148	GRACE JOINT	0	373	FRUITLAND	0
149	NORTH GEM	80,000	381	AMERICAN FALLS JOINT	981,000
150	SODA SPRINGS JOINT	495,000	382	ROCKLAND	184,000
151	CASSIA COUNTY JOINT	623,435	383	ARBON ELEMENTARY	0
161	CLARK COUNTY JOINT	0	391	KELLOGG JOINT	891,942
171	OROFINO JOINT	845,000	392	MULLAN	310,000
181	CHALLIS JOINT	50,000	393	WALLACE	989,826
182	MACKAY JOINT	0	394	AVERY	0
191	PRAIRIE ELEMENTARY	0	401	TETON COUNTY	0
192	GLENNS FERRY JOINT	0	411	TWIN FALLS	0
193	MOUNTAIN HOME	0	412	BUHL JOINT	0
201	PRESTON JOINT	0	413	FILER	0
202	WEST SIDE JOINT	97,000	414	KIMBERLY	0
215	FREMONT COUNTY JOINT	0	415	HANSEN	0
221	EMMETT INDEPENDENT	0	416	THREE CREEK JOINT ELEMENTARY	0
231	GOODING JOINT	0	417	CASTLEFORD JOINT	0
232	WENDELL	0	418	MURTAUGH JOINT	0
233	HAGERMAN JOINT	0	421	MCCALL-DONNELLY JOINT	0
234	BLISS JOINT	0	422	CASCADE	0
241	GRANGEVILLE JOINT	0	431	WEISER	0
242	COTTONWOOD JOINT	89,000	432	CAMBRIDGE JOINT	0
251	JEFFERSON COUNTY JOINT	0	433	MIDVALE	0
	STATEWIDE				59,669,623

STATEWIDE SUMMARY

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	305,152,582	20,040	-	77,164,277	34,164,469	-	-	-	416,501,368
Other Local	23,968,213	15,670,680	25,329,189	1,489,594	8,148,421	9,786	1,493,870	5,834,775	76,109,753
State Sources	954,968,224	24,538,358	-	-	16,395,874	-	(1,179)	168,511	995,901,277
Federal Sources	8,917,161	96,111,252	34,948,149	-	668,612	-	-	-	140,645,174
Other Sources	1,936,313	6,875	-	41,011,855	48,856,860	-	-	-	91,811,903
TOTAL REVENUE	1,294,942,493	136,347,205	60,277,338	119,665,726	108,234,236	9,786	1,492,691	6,003,286	1,720,969,475
Transfers In	4,333,657	2,759,738	2,467,264	1,558,727	18,221,209	-	72,754	70,161	29,413,349
TOTAL REVENUE & TRANSFERS	1,299,276,150	139,106,943	62,744,602	121,224,453	126,455,445	9,786	1,565,445	6,073,447	1,750,382,824
EXPENDITURES									
Elementary School Program	343,808,593	41,832,470	-	-	1,918,877	-	-	152,304	387,559,940
Secondary School Program	343,511,668	22,427,995	-	-	2,360,980	-	92,338	97,222	368,392,981
Alternative School Program	18,005,630	969,161	-	-	236,464	-	-	1,047	19,211,255
Exceptional Child Program	80,921,978	22,061,199	-	-	23,021	-	-	790	103,006,198
Preschool Exceptional Program	5,874,789	1,965,631	-	-	-	-	-	-	7,840,420
Gifted & Talented Program	5,636,976	41,191	-	-	-	-	-	1,977	5,678,167
Interscholastic Program	16,306,863	60,551	-	-	-	-	-	2,464	16,367,414
School Activity Program	4,336,287	27,231	-	-	22,524	-	-	264,394	4,386,042
Summer School Program	1,828,350	1,076,842	-	-	-	-	-	-	2,905,192
Adult School Program	158,860	133,366	-	-	-	-	-	10,292	292,226
Detention Center Program	971,327	11,073	-	-	-	-	-	-	982,400
TOTAL INSTRUCTION	821,361,321	90,606,710	-	-	4,561,866	-	92,338	530,490	916,622,235
Attend./Guidance/Health Program	41,238,117	4,754,530	-	-	2,152	-	-	7,500	45,994,799
Special Services Program	29,714,171	4,631,469	-	-	12,937	-	-	-	34,358,577
Instruction Improvement Program	21,818,990	19,651,978	-	-	234,097	-	-	113,655	41,705,065
Educational Media Program	23,324,261	525,321	-	-	11,926	-	-	5,659	23,861,508
Board of Education Program	4,307,815	336,701	-	750	155	-	-	-	4,645,421
District Administration Program	27,506,705	2,070,295	-	-	89,151	-	-	19,833	29,666,151
School Administration Program	85,750,633	589,015	-	-	3,617	-	27,012	-	86,370,277
Business Operation Program	18,459,313	1,570,129	-	1,877	128,863	-	-	3,294	20,160,182
Central Service Program	5,067,403	986,731	-	-	797	-	594,515	-	6,649,446
Buildings-Care Program	93,206,471	228,815	-	-	921,249	-	-	-	94,356,535
Maintenance-Bldgs. & Equip	33,496,764	1,574,404	-	-	14,545,752	4,591	-	1,425	49,621,511
Maintenance-Grounds	4,211,337	81,171	-	-	374,162	-	-	-	4,666,670
Security Program	1,814,917	49,584	-	-	-	-	-	-	1,864,501
Transport-School Program	64,326,637	320,821	-	-	3,206,943	-	-	-	67,854,401
Transportation-Activity Program	2,787,383	85,328	-	-	-	-	-	-	2,872,711
General Transportation Program	956,642	56,856	-	-	66,065	-	-	-	1,079,563
Other Support Services Program	2,528,894	450,642	-	60,659	151,311	-	169,083	5,306,802	3,360,589
TOTAL SUPPORT SERVICES	460,516,453	37,963,790	-	63,286	19,749,177	4,591	790,610	5,458,168	519,087,907
Food Services Program	2,234,687	4,369	61,938,315	-	6,437	-	-	-	64,183,808
Community Services Program	1,150,172	2,783,497	-	-	-	1,644	-	113,918	3,935,313
TOTAL NON-INSTRUCTION	3,384,859	2,787,866	61,938,315	-	6,437	1,644	-	113,918	68,119,121
Capital Assets Program	2,696,688	2,679,842	-	227,736	133,600,995	-	-	315,286	139,205,261
Debt Services Prg - Principal	1,144,008	124,190	-	44,275,698	4,611,381	-	-	-	50,155,277
Debt Services Prg - Interest	373,473	42,894	-	32,620,391	1,798,158	-	-	2,450	34,834,916
Debt Services Prg - Refunded Debt	672	-	-	39,988,619	-	-	-	-	39,989,291
TOTAL EXPENDITURES	1,289,477,474	134,205,292	61,938,315	117,175,730	164,328,014	6,235	882,948	6,420,312	1,768,014,008
Transfers Out	20,747,331	4,218,968	193,748	183,630	4,047,749	-	23,923	68,161	29,415,349
TOTAL EXPENDITURES & TRANS	1,310,224,805	138,424,260	62,132,063	117,359,360	168,375,763	6,235	906,871	6,488,473	1,797,429,357
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(10,948,655)	682,683	612,539	3,865,093	(41,920,318)	3,551	658,574	(415,026)	(47,046,533)
Fund Balance as of July 1, 2001	127,941,702	21,932,805	4,571,437	67,767,238	210,512,117	46,256	200,220	6,094,790	432,971,775
Fund Balance as of June 30, 2002	116,993,047	22,615,488	5,183,976	71,632,331	168,591,799	49,807	858,794	5,679,764	385,925,242

ADA COUNTY

BOISE INDEPENDENT SCHOOL DISTRICT # 001

(EXCLUDES CHARTER SCHOOLS)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	85,026,420	-	-	7,158,053	-	-	-	-	92,184,473
Other Local	2,659,587	2,732,400	3,179,087	166,312	24,616	-	-	9,298	8,762,002
State Sources	83,386,926	2,004,778	-	-	831,190	-	-	-	86,222,894
Federal Sources	231,712	6,979,527	3,656,077	-	-	-	-	-	10,867,316
Other Sources	197,429	-	-	29,698,687	1,375	-	-	-	29,897,491
TOTAL REVENUE	171,502,074	11,716,705	6,835,164	37,023,052	857,181	-	-	9,298	227,934,176
Transfers In	237,015	-	-	-	3,000,000	-	-	-	3,237,015
TOTAL REVENUE & TRANSFERS	171,739,089	11,716,705	6,835,164	37,023,052	3,857,181	-	-	9,298	231,171,191
EXPENDITURES									
Elementary School Program	47,051,909	5,101,421	-	-	-	-	-	-	52,153,330
Secondary School Program	42,409,327	1,579,375	-	-	-	-	-	10,992	43,988,702
Alternative School Program	2,425,113	174,049	-	-	-	-	-	-	2,599,162
Exceptional Child Program	12,845,298	180,766	-	-	-	-	-	-	13,026,064
Preschool Exceptional Program	793,146	-	-	-	-	-	-	-	793,146
Gifted & Talented Program	869,077	-	-	-	-	-	-	-	869,077
Interscholastic Program	1,587,179	-	-	-	-	-	-	-	1,587,179
School Activity Program	674,928	-	-	-	-	-	-	-	674,928
Summer School Program	433,401	23,508	-	-	-	-	-	-	456,909
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	206,914	-	-	-	-	-	-	-	206,914
TOTAL INSTRUCTION	109,296,292	7,059,119	-	-	-	-	-	10,992	116,355,411
Attend./Guidance/Health Program	7,687,724	590,602	-	-	-	-	-	-	8,278,326
Special Services Program	4,745,366	550,446	-	-	-	-	-	-	5,295,812
Instruction Improvement Program	4,360,945	2,117,285	-	-	-	-	-	-	6,478,230
Educational Media Program	2,894,903	-	-	-	-	-	-	-	2,894,903
Board of Education Program	322,635	-	-	-	-	-	-	-	322,635
District Administration Program	562,507	-	-	-	-	-	-	-	562,507
School Administration Program	11,084,594	-	-	-	-	-	-	-	11,084,594
Business Operation Program	2,736,710	-	-	-	-	-	-	-	2,736,710
Central Service Program	720,074	-	-	-	-	-	-	-	720,074
Buildings-Care Program	10,907,020	-	-	-	-	-	-	-	10,907,020
Maintenance-Bldgs. & Equip	4,241,741	33,045	-	-	4,518,168	-	-	-	8,792,954
Maintenance-Grounds	886,425	-	-	-	-	-	-	-	886,425
Security Program	552,623	-	-	-	-	-	-	-	552,623
Transport-School Program	6,503,244	-	-	-	-	-	-	-	6,503,244
Transportation-Activity Program	465,558	-	-	-	-	-	-	-	465,558
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	16,857	-	-	-	-	-	-	16,857
TOTAL SUPPORT SERVICES	58,672,069	3,308,235	-	-	4,518,168	-	-	-	66,498,472
Food Services Program	419,001	-	6,405,526	-	-	-	-	-	6,824,527
Community Services Program	720,147	1,092,693	-	-	-	-	-	-	1,812,840
TOTAL NON-INSTRUCTION	1,139,148	1,092,693	6,405,526	-	-	-	-	-	8,637,367
Capital Assets Program	582,916	38,507	-	-	2,340,636	-	-	-	2,962,059
Debt Services Prg - Principal	121,290	-	-	2,835,000	-	-	-	-	2,956,290
Debt Services Prg - Interest	2,388	-	-	3,377,877	-	-	-	-	3,380,265
Debt Services Prg - Refunded Debt	-	-	-	32,198,415	-	-	-	-	32,198,415
TOTAL EXPENDITURES	169,814,103	11,498,554	6,405,526	38,411,292	6,858,804	-	-	10,992	232,988,279
Transfers Out	3,000,000	153,009	84,006	-	-	-	-	-	3,237,015
TOTAL EXPENDITURES & TRANS	172,814,103	11,651,563	6,489,532	38,411,292	6,858,804	-	-	10,992	236,225,294
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(1,075,014)	65,142	345,632	(1,388,240)	(3,001,623)	-	-	(1,694)	(5,054,103)
Fund Balance as of July 1, 2001	17,408,806	1,600,380	2,022,204	6,565,372	10,292,072	-	-	192,511	37,888,834
Fund Balance as of June 30, 2002	16,333,792	1,665,522	2,367,836	5,177,132	7,290,449	-	-	190,817	32,834,731

ADA COUNTY

ANSER CHARTER SCHOOL

BOISE INDEPENDENT SCHOOL DISTRICT # 001

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	149,283	-	-	-	-	-	-	-	149,283
State Sources	694,794	-	-	-	-	-	-	-	694,794
Federal Sources	8,417	282,366	-	-	-	-	-	-	290,783
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	852,494	282,366	-	-	-	-	-	-	1,134,860
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	852,494	282,366	-	-	-	-	-	-	1,134,860
EXPENDITURES									
Elementary School Program	473,506	139,990	-	-	-	-	-	-	613,496
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	17,077	37,489	-	-	-	-	-	-	54,566
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	11,701	-	-	-	-	-	-	-	11,701
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	502,284	177,479	-	-	-	-	-	-	679,763
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	21,379	-	-	-	-	-	-	-	21,379
School Administration Program	123,520	2,500	-	-	-	-	-	-	126,020
Business Operation Program	144,282	63,278	-	-	-	-	-	-	207,560
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	21,550	-	-	-	-	-	-	-	21,550
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	1,817	-	-	-	-	-	-	-	1,817
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	312,548	65,778	-	-	-	-	-	-	378,326
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	12,229	428	-	-	-	-	-	-	12,657
Debt Services Prg - Principal	4,002	25,633	-	-	-	-	-	-	29,635
Debt Services Prg - Interest	747	16,762	-	-	-	-	-	-	17,509
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	831,810	286,080	-	-	-	-	-	-	1,117,890
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	831,810	286,080	-	-	-	-	-	-	1,117,890
Excess (Deficiency) of Revenue Over Expenditures & Transfers	20,684	(3,714)	-	-	-	-	-	-	16,970
Fund Balance as of July 1, 2001	(8,624)	10,780	-	-	-	-	-	-	2,156
Fund Balance as of June 30, 2002	12,060	7,066	-	-	-	-	-	-	19,126

ADA COUNTY

HIDDEN SPRINGS CHARTER SCHOOL

BOISE INDEPENDENT SCHOOL DISTRICT # 001

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	53,405	10,000	-	-	-	-	-	10,000	63,405
State Sources	853,548	220,611	-	-	-	-	-	-	1,074,159
Federal Sources	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	906,953	230,611	-	-	-	-	-	10,000	1,137,564
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	906,953	230,611	-	-	-	-	-	10,000	1,137,564
EXPENDITURES									
Elementary School Program	551,372	40,172	-	-	-	-	-	-	591,544
Secondary School Program	37,080	-	-	-	-	-	-	-	37,080
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	588,452	40,172	-	-	-	-	-	-	628,624
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	19,451	21,455	-	-	-	-	-	-	40,906
Educational Media Program	-	2,128	-	-	-	-	-	-	2,128
Board of Education Program	721	-	-	-	-	-	-	-	721
District Administration Program	76,685	166,856	-	-	-	-	-	-	243,541
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	126,075	-	-	-	-	-	-	-	126,075
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	222,932	190,439	-	-	-	-	-	-	413,371
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	5,098	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	811,384	230,611	-	-	-	-	-	5,098	1,041,995
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	811,384	230,611	-	-	-	-	-	5,098	1,041,995
Excess (Deficiency) of Revenue Over Expenditures & Transfers	95,569	-	-	-	-	-	-	4,902	95,569
Fund Balance as of July 1, 2001	-	-	-	-	-	-	-	-	-
Fund Balance as of June 30, 2002	95,569	-	-	-	-	-	-	4,902	95,569

ADA COUNTY

MERIDIAN JOINT SCHOOL DISTRICT # 002

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	19,266,110	-	-	15,099,395	4,838,391	-	-	-	39,203,896
Other Local	1,528,411	571,148	3,170,236	224,766	1,340,140	-	-	-	6,834,701
State Sources	91,408,881	1,712,677	-	-	747,029	-	-	-	93,868,587
Federal Sources	35,551	4,447,465	1,843,615	-	-	-	-	-	6,326,631
Other Sources	729	-	-	-	138,705	-	-	-	139,434
TOTAL REVENUE	112,239,682	6,731,290	5,013,851	15,324,161	7,064,265	-	-	-	146,373,249
Transfers In	55,946	92,995	-	-	777,453	-	-	-	926,394
TOTAL REVENUE & TRANSFERS	112,295,628	6,824,285	5,013,851	15,324,161	7,841,718	-	-	-	147,299,643
EXPENDITURES									
Elementary School Program	33,374,131	1,556,543	-	-	2,230,157	-	-	-	37,160,831
Secondary School Program	24,564,635	785,590	-	-	1,795,094	-	-	-	27,145,319
Alternative School Program	1,727,758	65,848	-	-	233,766	-	-	-	2,027,372
Exceptional Child Program	8,307,925	2,121,350	-	-	-	-	-	-	10,429,275
Preschool Exceptional Program	696,122	163,585	-	-	-	-	-	-	859,707
Gifted & Talented Program	735,785	21,230	-	-	-	-	-	-	757,015
Interscholastic Program	1,288,744	-	-	-	-	-	-	-	1,288,744
School Activity Program	136,508	-	-	-	-	-	-	-	136,508
Summer School Program	378,802	-	-	-	-	-	-	-	378,802
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	71,210,410	4,714,146	-	-	4,259,017	-	-	-	80,183,573
Attend./Guidance/Health Program	5,340,031	492,795	-	-	2,152	-	-	-	5,834,978
Special Services Program	2,682,592	228,425	-	-	12,937	-	-	-	2,923,954
Instruction Improvement Program	3,058,416	335,677	-	-	127,811	-	-	-	3,521,904
Educational Media Program	1,386,096	-	-	-	-	-	-	-	1,386,096
Board of Education Program	169,674	-	-	-	-	-	-	-	169,674
District Administration Program	354,819	-	-	-	-	-	-	-	354,819
School Administration Program	6,835,359	-	-	-	-	-	-	-	6,835,359
Business Operation Program	2,453,228	6,499	-	-	78,358	-	-	-	2,538,085
Central Service Program	55,136	-	-	-	-	-	-	-	55,136
Buildings-Care Program	7,273,268	264	-	-	72,719	-	-	-	7,346,251
Maintenance-Bldgs. & Equip	1,545,113	-	-	-	3,028,744	-	-	-	4,573,857
Maintenance-Grounds	251,336	-	-	-	-	-	-	-	251,336
Security Program	450,215	-	-	-	-	-	-	-	450,215
Transport-School Program	6,281,913	-	-	-	24,817	-	-	-	6,306,730
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	155,343	(395)	-	-	-	-	-	-	154,948
Other Support Services Program	256,644	-	-	-	-	-	-	-	256,644
TOTAL SUPPORT SERVICES	38,549,183	1,063,265	-	-	3,347,538	-	-	-	42,959,986
Food Services Program	292,236	-	5,143,458	-	-	-	-	-	5,435,694
Community Services Program	33,425	9,891	-	-	-	-	-	-	43,316
TOTAL NON-INSTRUCTION	325,661	9,891	5,143,458	-	-	-	-	-	5,479,010
Capital Assets Program	25,475	959,037	-	-	24,732,803	-	-	-	25,717,315
Debt Services Prg - Principal	-	-	-	5,670,000	-	-	-	-	5,670,000
Debt Services Prg - Interest	-	-	-	5,557,040	-	-	-	-	5,557,040
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	110,110,729	6,746,339	5,143,458	11,227,040	32,339,358	-	-	-	165,566,924
Transfers Out	870,447	55,947	-	-	-	-	-	-	926,394
TOTAL EXPENDITURES & TRANS	110,981,176	6,802,286	5,143,458	11,227,040	32,339,358	-	-	-	166,493,318
Excess (Deficiency) of Revenue Over Expenditures & Transfers	1,314,452	21,999	(129,607)	4,097,121	(24,497,640)	-	-	-	(19,193,675)
Fund Balance as of July 1, 2001	14,140,417	66,595	(44,108)	9,119,763	46,981,207	-	-	-	70,263,874
Fund Balance as of June 30, 2002	15,454,869	88,594	(173,715)	13,216,884	22,483,567	-	-	-	51,070,199

ADA COUNTY

MERIDIAN CHARTER SCHOOL

MERIDIAN JOINT SCHOOL DISTRICT # 002

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	5,937	11,986	-	-	-	-	-	-	17,923
State Sources	1,152,256	155,446	-	-	4,623	-	-	-	1,312,325
Federal Sources	-	180,568	-	-	-	-	-	-	180,568
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,158,193	348,000	-	-	4,623	-	-	-	1,510,816
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	1,158,193	348,000	-	-	4,623	-	-	-	1,510,816
EXPENDITURES									
Elementary School Program	-	-	-	-	-	-	-	-	-
Secondary School Program	737,344	462,551	-	-	4,623	-	-	-	1,204,518
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	20,764	-	-	-	-	-	-	-	20,764
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	8,728	-	-	-	-	-	-	-	8,728
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	766,836	462,551	-	-	4,623	-	-	-	1,234,010
Attend./Guidance/Health Program	50,399	-	-	-	-	-	-	-	50,399
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	2,491	-	-	-	-	-	-	-	2,491
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	119,762	-	-	-	-	-	-	-	119,762
Business Operation Program	4,301	-	-	-	-	-	-	-	4,301
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	64,252	-	-	-	-	-	-	-	64,252
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	841	-	-	-	-	-	-	-	841
Transport-School Program	12,604	-	-	-	-	-	-	-	12,604
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	254,650	-	-	-	-	-	-	-	254,650
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	62,858	-	-	-	-	-	-	-	62,858
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,084,344	462,551	-	-	4,623	-	-	-	1,551,518
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	1,084,344	462,551	-	-	4,623	-	-	-	1,551,518
Excess (Deficiency) of Revenue Over Expenditures & Transfers	73,849	(114,551)	-	-	-	-	-	-	(40,702)
Fund Balance as of July 1, 2001	212,352	127,352	-	-	-	-	-	-	339,704
Fund Balance as of June 30, 2002	286,201	12,801	-	-	-	-	-	-	299,002

ADA COUNTY

KUNA JOINT SCHOOL DISTRICT # 003

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,736,108	-	-	1,679,064	238,816	-	-	-	3,653,988
Other Local	156,170	85,268	336,563	19,726	340,652	-	-	11,183	938,379
State Sources	11,919,882	255,292	-	-	93,564	-	-	-	12,268,738
Federal Sources	-	565,937	222,590	-	-	-	-	-	788,527
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	13,812,160	906,497	559,153	1,698,790	673,032	-	-	11,183	17,649,632
Transfers In	-	883	-	-	64,102	-	-	-	64,985
TOTAL REVENUE & TRANSFERS	13,812,160	907,380	559,153	1,698,790	737,134	-	-	11,183	17,714,617
EXPENDITURES									
Elementary School Program	3,514,957	175,406	-	-	-	-	-	-	3,690,363
Secondary School Program	3,641,483	108,035	-	-	-	-	-	-	3,749,518
Alternative School Program	265,302	-	-	-	-	-	-	-	265,302
Exceptional Child Program	891,343	243,268	-	-	-	-	-	-	1,134,611
Preschool Exceptional Program	81,961	2,751	-	-	-	-	-	-	84,712
Gifted & Talented Program	67,161	-	-	-	-	-	-	-	67,161
Interscholastic Program	169,390	-	-	-	-	-	-	-	169,390
School Activity Program	35,622	-	-	-	-	-	-	-	35,622
Summer School Program	-	10,554	-	-	-	-	-	-	10,554
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	8,667,219	540,014	-	-	-	-	-	-	9,207,233
Attend./Guidance/Health Program	414,669	27,397	-	-	-	-	-	-	442,066
Special Services Program	197,202	25,585	-	-	-	-	-	-	222,787
Instruction Improvement Program	288,687	258,775	-	-	-	-	-	-	547,462
Educational Media Program	187,883	-	-	-	-	-	-	-	187,883
Board of Education Program	17,911	-	-	-	-	-	-	-	17,911
District Administration Program	439,014	-	-	-	-	-	-	-	439,014
School Administration Program	760,436	9,903	-	-	-	-	-	-	770,339
Business Operation Program	146,975	-	-	-	-	-	-	-	146,975
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	831,556	-	-	-	-	-	-	-	831,556
Maintenance-Bldgs. & Equip	228,546	-	-	-	-	-	-	-	228,546
Maintenance-Grounds	75,370	-	-	-	-	-	-	-	75,370
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	803,392	-	-	-	-	-	-	-	803,392
Transportation-Activity Program	29,461	-	-	-	-	-	-	-	29,461
General Transportation Program	17,820	-	-	-	-	-	-	-	17,820
Other Support Services Program	112,752	-	-	2,751	-	-	-	-	115,503
TOTAL SUPPORT SERVICES	4,551,674	321,660	-	2,751	-	-	-	-	4,876,085
Food Services Program	36,619	-	569,457	-	-	-	-	-	606,076
Community Services Program	-	-	-	-	-	-	-	2,250	-
TOTAL NON-INSTRUCTION	36,619	-	569,457	-	-	-	-	2,250	606,076
Capital Assets Program	-	-	-	-	12,604,496	-	-	-	12,604,496
Debt Services Prg - Principal	-	-	-	305,000	-	-	-	-	305,000
Debt Services Prg - Interest	-	-	-	784,914	-	-	-	-	784,914
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	13,255,512	861,674	569,457	1,092,665	12,604,496	-	-	2,250	28,383,804
Transfers Out	64,985	-	-	-	-	-	-	-	64,985
TOTAL EXPENDITURES & TRANS	13,320,497	861,674	569,457	1,092,665	12,604,496	-	-	2,250	28,448,789
Excess (Deficiency) of Revenue Over Expenditures & Transfers	491,663	45,706	(10,304)	606,125	(11,867,362)	-	-	8,933	(10,734,172)
Fund Balance as of July 1, 2001	523,129	115,482	70,271	669,841	13,706,479	-	-	23,957	15,085,202
Fund Balance as of June 30, 2002	1,014,792	161,188	59,967	1,275,966	1,839,117	-	-	32,890	4,351,030

ADAMS COUNTY

MEADOWS VALLEY SCHOOL DISTRICT # 011

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	385,203	-	-	-	100,257	-	-	-	485,460
Other Local	48,500	6,139	21,976	-	2,519	-	-	10,826	79,134
State Sources	1,063,043	25,870	-	-	5,772	-	-	-	1,094,685
Federal Sources	11,517	132,239	30,598	-	-	-	-	-	174,354
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,508,263	164,248	52,574	-	108,548	-	-	10,826	1,833,633
Transfers In	-	-	7,382	-	-	-	-	-	7,382
TOTAL REVENUE & TRANSFERS	1,508,263	164,248	59,956	-	108,548	-	-	10,826	1,841,015
EXPENDITURES									
Elementary School Program	359,385	36,502	-	-	-	-	-	-	395,887
Secondary School Program	505,385	52,175	-	-	-	-	-	-	557,560
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	61,377	24,229	-	-	-	-	-	-	85,606
Preschool Exceptional Program	13,532	4,933	-	-	-	-	-	-	18,465
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	27,621	-	-	-	-	-	-	-	27,621
School Activity Program	4,516	-	-	-	-	-	-	-	4,516
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	971,816	117,839	-	-	-	-	-	-	1,089,655
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	11,928	-	-	-	-	-	-	-	11,928
Instruction Improvement Program	-	500	-	-	-	-	-	-	500
Educational Media Program	63,765	-	-	-	-	-	-	-	63,765
Board of Education Program	55,813	-	-	-	-	-	-	-	55,813
District Administration Program	190,838	-	-	-	-	-	-	9,100	190,838
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	130,499	-	-	-	-	-	-	-	130,499
Maintenance-Bldgs. & Equip	5,733	-	-	-	-	-	-	-	5,733
Maintenance-Grounds	4,873	-	-	-	-	-	-	-	4,873
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	71,921	-	-	-	-	-	-	-	71,921
Transportation-Activity Program	14,469	-	-	-	-	-	-	-	14,469
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	549,839	500	-	-	-	-	-	9,100	550,339
Food Services Program	10,736	-	50,454	-	-	-	-	-	61,190
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	10,736	-	50,454	-	-	-	-	-	61,190
Capital Assets Program	30,803	32,990	-	-	139,734	-	-	-	203,527
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,563,194	151,329	50,454	-	139,734	-	-	9,100	1,904,711
Transfers Out	7,382	-	-	-	-	-	-	-	7,382
TOTAL EXPENDITURES & TRANS	1,570,576	151,329	50,454	-	139,734	-	-	9,100	1,912,093
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(62,313)	12,919	9,502	-	(31,186)	-	-	1,726	(71,078)
Fund Balance as of July 1, 2001	263,648	134,996	(7,382)	788	134,593	-	-	68,570	526,643
Fund Balance as of June 30, 2002	201,335	147,915	2,120	788	103,407	-	-	70,296	455,565

ADAMS COUNTY

COUNCIL SCHOOL DISTRICT # 013

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	291,761	-	-	-	-	-	-	-	291,761
Other Local	58,794	6,558	35,761	-	-	-	-	-	101,113
State Sources	1,899,909	46,524	-	-	10,653	-	-	-	1,957,086
Federal Sources	-	266,535	56,200	-	-	-	-	-	322,735
Other Sources	-	-	-	-	3,150	-	-	-	3,150
TOTAL REVENUE	2,250,464	319,617	91,961	-	13,803	-	-	-	2,675,845
Transfers In	60,000	-	5,000	-	22,720	-	-	-	87,720
TOTAL REVENUE & TRANSFERS	2,310,464	319,617	96,961	-	36,523	-	-	-	2,763,565
EXPENDITURES									
Elementary School Program	509,710	56,873	-	-	-	-	-	-	566,583
Secondary School Program	832,965	64,380	-	-	-	-	-	-	897,345
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	130,327	38,311	-	-	-	-	-	-	168,638
Preschool Exceptional Program	-	2,424	-	-	-	-	-	-	2,424
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	60,810	-	-	-	-	-	-	-	60,810
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,533,812	161,988	-	-	-	-	-	-	1,695,800
Attend./Guidance/Health Program	46,880	-	-	-	-	-	-	-	46,880
Special Services Program	53,542	-	-	-	-	-	-	-	53,542
Instruction Improvement Program	10,918	7,250	-	-	-	-	-	-	18,168
Educational Media Program	50,666	2,002	-	-	-	-	-	-	52,668
Board of Education Program	3,347	-	-	-	-	-	-	-	3,347
District Administration Program	160,735	5,621	-	-	-	-	-	-	166,356
School Administration Program	175,605	-	-	-	-	-	-	-	175,605
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	30,063	-	-	-	-	-	-	30,063
Buildings-Care Program	182,821	-	-	-	-	-	-	-	182,821
Maintenance-Bldgs. & Equip	35,792	-	-	-	-	-	-	-	35,792
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	90,119	-	-	-	-	-	-	-	90,119
Transportation-Activity Program	10,043	-	-	-	-	-	-	-	10,043
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	820,468	44,936	-	-	-	-	-	-	865,404
Food Services Program	7,117	-	96,275	-	-	-	-	-	103,392
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	7,117	-	96,275	-	-	-	-	-	103,392
Capital Assets Program	-	115,110	-	-	19,435	-	-	-	134,545
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,361,397	322,034	96,275	-	19,435	-	-	-	2,799,141
Transfers Out	22,720	65,000	-	-	-	-	-	-	87,720
TOTAL EXPENDITURES & TRANS	2,384,117	387,034	96,275	-	19,435	-	-	-	2,886,861
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(73,653)	(67,417)	686	-	17,088	-	-	-	(123,296)
Fund Balance as of July 1, 2001	229,496	182,140	(5,742)	-	19,563	-	-	-	425,457
Fund Balance as of June 30, 2002	155,843	114,723	(5,056)	-	36,651	-	-	-	302,161

BANNOCK COUNTY

MARSH VALLEY JOINT SCHOOL DISTRICT # 021

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	814,571	-	-	155,592	536,362	-	-	-	1,506,525
Other Local	192,179	24,179	178,295	-	-	-	-	-	394,653
State Sources	6,809,561	231,844	-	-	46,525	-	-	-	7,087,930
Federal Sources	-	536,143	191,740	-	-	-	-	-	727,883
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	7,816,311	792,166	370,035	155,592	582,887	-	-	-	9,716,991
Transfers In	15,928	30,241	25,782	5,000	81,260	-	-	-	158,211
TOTAL REVENUE & TRANSFERS	7,832,239	822,407	395,817	160,592	664,147	-	-	-	9,875,202
EXPENDITURES									
Elementary School Program	1,969,629	245,108	-	-	-	-	-	-	2,214,737
Secondary School Program	2,205,834	220,084	-	-	-	-	-	-	2,425,918
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	369,170	219,774	-	-	-	-	-	-	588,944
Preschool Exceptional Program	43,442	17,106	-	-	-	-	-	-	60,548
Gifted & Talented Program	54,891	-	-	-	-	-	-	-	54,891
Interscholastic Program	96,526	-	-	-	-	-	-	-	96,526
School Activity Program	50,672	-	-	-	-	-	-	-	50,672
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,790,164	702,072	-	-	-	-	-	-	5,492,236
Attend./Guidance/Health Program	114,662	-	-	-	-	-	-	-	114,662
Special Services Program	116,977	542	-	-	-	-	-	-	117,519
Instruction Improvement Program	107,823	8,013	-	-	-	-	-	-	115,836
Educational Media Program	266,096	-	-	-	-	-	-	-	266,096
Board of Education Program	36,161	-	-	-	-	-	-	-	36,161
District Administration Program	351,564	67,299	-	-	-	-	-	-	418,863
School Administration Program	620,234	-	-	-	-	-	-	-	620,234
Business Operation Program	61,983	-	-	-	-	-	-	-	61,983
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	673,926	-	-	-	-	-	-	-	673,926
Maintenance-Bldgs. & Equip	147,898	-	-	-	-	-	-	-	147,898
Maintenance-Grounds	8,164	-	-	-	-	-	-	-	8,164
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	325,606	-	-	-	-	-	-	-	325,606
Transportation-Activity Program	13,111	-	-	-	-	-	-	-	13,111
General Transportation Program	6,169	-	-	-	-	-	-	-	6,169
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,850,374	75,854	-	-	-	-	-	-	2,926,228
Food Services Program	-	-	430,219	-	-	-	-	-	430,219
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	430,219	-	-	-	-	-	430,219
Capital Assets Program	-	-	-	-	377,552	-	-	-	377,552
Debt Services Prg - Principal	-	-	-	105,000	-	-	-	-	105,000
Debt Services Prg - Interest	-	-	-	46,059	-	-	-	-	46,059
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,640,538	777,926	430,219	151,059	377,552	-	-	-	9,377,294
Transfers Out	142,283	15,928	-	-	-	-	-	-	158,211
TOTAL EXPENDITURES & TRANS	7,782,821	793,854	430,219	151,059	377,552	-	-	-	9,535,505
Excess (Deficiency) of Revenue Over Expenditures & Transfers	49,418	28,553	(34,402)	9,533	286,595	-	-	-	339,697
Fund Balance as of July 1, 2001	135,104	14,105	19,968	245,007	1,132,962	-	-	-	1,547,146
Fund Balance as of June 30, 2002	184,522	42,658	(14,434)	254,540	1,419,557	-	-	-	1,886,843

BANNOCK COUNTY

POCATELLO SCHOOL DISTRICT # 025

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	10,721,326	-	-	2,060,155	2,477,002	-	-	-	15,258,483
Other Local	1,407,475	1,313,521	1,337,203	25,509	141,936	-	231,422	-	4,457,066
State Sources	46,922,433	1,308,290	-	-	742,935	-	-	-	48,973,658
Federal Sources	156,546	5,170,352	1,821,148	-	270,849	-	-	-	7,418,895
Other Sources	-	-	-	-	49,064	-	-	-	49,064
TOTAL REVENUE	59,207,780	7,792,163	3,158,351	2,085,664	3,681,786	-	231,422	-	76,157,166
Transfers In	-	89,120	181,780	-	1,662,792	-	-	-	1,933,692
TOTAL REVENUE & TRANSFERS	59,207,780	7,881,283	3,340,131	2,085,664	5,344,578	-	231,422	-	78,090,858
EXPENDITURES									
Elementary School Program	15,910,981	2,471,427	-	-	(511,145)	-	-	-	17,871,263
Secondary School Program	15,692,069	935,177	-	-	250,880	-	-	-	16,878,126
Alternative School Program	705,913	5,204	-	-	-	-	-	-	711,117
Exceptional Child Program	3,658,085	1,246,544	-	-	22,870	-	-	-	4,927,499
Preschool Exceptional Program	362,887	75,314	-	-	-	-	-	-	438,201
Gifted & Talented Program	204,304	-	-	-	-	-	-	-	204,304
Interscholastic Program	204,159	-	-	-	-	-	-	-	204,159
School Activity Program	786,205	-	-	-	22,524	-	-	-	808,729
Summer School Program	87,417	-	-	-	-	-	-	-	87,417
Adult School Program	65,926	96,871	-	-	-	-	-	-	162,797
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	37,677,946	4,830,537	-	-	(214,871)	-	-	-	42,293,612
Attend./Guidance/Health Program	2,275,835	43,345	-	-	-	-	-	-	2,319,180
Special Services Program	1,191,619	262,357	-	-	-	-	-	-	1,453,976
Instruction Improvement Program	1,047,280	2,112,633	-	-	1,427	-	-	-	3,161,340
Educational Media Program	1,372,723	-	-	-	11,926	-	-	-	1,384,649
Board of Education Program	475,070	-	-	-	155	-	-	-	475,225
District Administration Program	600,208	110,813	-	-	4,052	-	-	-	715,073
School Administration Program	3,763,003	4,810	-	-	-	-	-	-	3,767,813
Business Operation Program	810,007	-	-	-	1,136	-	-	-	811,143
Central Service Program	174,502	-	-	-	797	-	250,322	-	425,621
Buildings-Care Program	4,551,080	2,589	-	-	583,083	-	-	-	5,136,752
Maintenance-Bldgs. & Equip	1,707,080	341,371	-	-	1,916,550	-	-	-	3,965,001
Maintenance-Grounds	196,189	-	-	-	22,893	-	-	-	219,082
Security Program	16,572	-	-	-	-	-	-	-	16,572
Transport-School Program	2,307,068	98,089	-	-	435,970	-	-	-	2,841,127
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	42,457	54	-	-	12,763	-	-	-	55,274
Other Support Services Program	795,006	-	-	-	-	-	-	-	795,006
TOTAL SUPPORT SERVICES	21,325,699	2,976,061	-	-	2,990,752	-	250,322	-	27,542,834
Food Services Program	-	-	3,281,105	-	-	-	-	-	3,281,105
Community Services Program	-	25,864	-	-	-	-	-	-	25,864
TOTAL NON-INSTRUCTION	-	25,864	3,281,105	-	-	-	-	-	3,306,969
Capital Assets Program	-	-	-	-	1,281	-	-	-	1,281
Debt Services Prg - Principal	-	-	-	1,015,000	1,317,758	-	-	-	2,332,758
Debt Services Prg - Interest	-	-	-	1,220,905	134,992	-	-	-	1,355,897
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	59,003,645	7,832,462	3,281,105	2,235,905	4,229,912	-	250,322	-	76,833,351
Transfers Out	1,915,383	18,309	-	-	-	-	-	-	1,933,692
TOTAL EXPENDITURES & TRANS	60,919,028	7,850,771	3,281,105	2,235,905	4,229,912	-	250,322	-	78,767,043
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(1,711,248)	30,512	59,026	(150,241)	1,114,666	-	(18,900)	-	(676,185)
Fund Balance as of July 1, 2001	7,796,518	58,363	204,360	1,785,043	3,352,309	-	11,335	-	13,207,928
Fund Balance as of June 30, 2002	6,085,270	88,875	263,386	1,634,802	4,466,975	-	(7,565)	-	12,531,743

BANNOCK COUNTY

POCATELLO CHARTER SCHOOL

POCATELLO SCHOOL DISTRICT # 025

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	12,699	302	11,760	-	-	-	-	-	24,761
State Sources	736,962	2,690	-	-	4,355	-	-	-	744,007
Federal Sources	-	167,419	-	-	-	-	-	-	167,419
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	749,661	170,411	11,760	-	4,355	-	-	-	936,187
Transfers In	-	11,942	5,125	-	-	-	-	-	17,067
TOTAL REVENUE & TRANSFERS	749,661	182,353	16,885	-	4,355	-	-	-	953,254
EXPENDITURES									
Elementary School Program	372,451	77,742	-	-	-	-	-	-	450,193
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	51,126	6,600	-	-	-	-	-	-	57,726
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	423,577	84,342	-	-	-	-	-	-	507,919
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	1,990	3,050	-	-	-	-	-	-	5,040
Board of Education Program	271	1,000	-	-	-	-	-	-	1,271
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	110,695	3,623	-	-	-	-	-	-	114,318
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	83,968	49,146	-	-	-	-	-	-	133,114
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	1,610	38,533	-	-	-	-	-	-	40,143
Other Support Services Program	5,495	-	-	-	-	-	-	-	5,495
TOTAL SUPPORT SERVICES	204,029	95,352	-	-	-	-	-	-	299,381
Food Services Program	-	-	13,264	-	-	-	-	-	13,264
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	13,264	-	-	-	-	-	13,264
Capital Assets Program	-	-	-	-	4,355	-	-	-	4,355
Debt Services Prg - Principal	22,596	-	-	-	-	-	-	-	22,596
Debt Services Prg - Interest	7,296	-	-	-	-	-	-	-	7,296
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	657,498	179,694	13,264	-	4,355	-	-	-	854,811
Transfers Out	17,067	-	-	-	-	-	-	-	17,067
TOTAL EXPENDITURES & TRANS	674,565	179,694	13,264	-	4,355	-	-	-	871,878
Excess (Deficiency) of Revenue Over Expenditures & Transfers	75,096	2,659	3,621	-	-	-	-	-	81,376
Fund Balance as of July 1, 2001	71,924	(2,518)	(3,621)	-	-	-	-	-	65,785
Fund Balance as of June 30, 2002	147,020	141	-	-	-	-	-	-	147,161

BEAR LAKE COUNTY

BEAR LAKE COUNTY SCHOOL DISTRICT # 033

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	942,448	-	-	-	409,190	-	-	-	1,351,638
Other Local	133,487	2,880	111,043	1,913	-	-	-	-	249,323
State Sources	6,852,599	162,175	-	-	49,861	-	-	-	7,064,635
Federal Sources	-	524,376	167,188	-	-	-	-	-	691,564
Other Sources	-	-	-	-	1,000,000	-	-	-	1,000,000
TOTAL REVENUE	7,928,534	689,431	278,231	1,913	1,459,051	-	-	-	10,357,160
Transfers In	13,808	-	-	-	190,931	-	-	-	204,739
TOTAL REVENUE & TRANSFERS	7,942,342	689,431	278,231	1,913	1,649,982	-	-	-	10,561,899
EXPENDITURES									
Elementary School Program	1,760,944	201,096	-	-	-	-	-	-	1,962,040
Secondary School Program	2,917,111	165,459	-	-	-	-	-	-	3,082,570
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	173,652	-	-	-	-	-	-	173,652
Preschool Exceptional Program	-	16,993	-	-	-	-	-	-	16,993
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,678,055	557,200	-	-	-	-	-	-	5,235,255
Attend./Guidance/Health Program	223,719	33,710	-	-	-	-	-	-	257,429
Special Services Program	596,474	-	-	-	-	-	-	-	596,474
Instruction Improvement Program	15,628	62,959	-	-	-	-	-	-	78,587
Educational Media Program	175,240	-	-	-	-	-	-	-	175,240
Board of Education Program	7,594	-	-	-	-	-	-	-	7,594
District Administration Program	227,225	-	-	-	-	-	-	-	227,225
School Administration Program	559,355	-	-	-	-	-	-	-	559,355
Business Operation Program	3,127	-	-	-	-	-	-	-	3,127
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	650,637	-	-	-	-	-	-	-	650,637
Maintenance-Bldgs. & Equip	183,297	-	-	-	1,225,444	-	-	-	1,408,741
Maintenance-Grounds	125	-	-	-	-	-	-	-	125
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	472,235	-	-	-	70,641	-	-	-	542,876
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	7,224	-	-	-	-	-	-	-	7,224
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,121,880	96,669	-	-	1,296,085	-	-	-	4,514,634
Food Services Program	18,852	-	281,421	-	-	-	-	-	300,273
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	18,852	-	281,421	-	-	-	-	-	300,273
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,818,787	653,869	281,421	-	1,296,085	-	-	-	10,050,162
Transfers Out	70,639	40,307	-	93,793	-	-	-	-	204,739
TOTAL EXPENDITURES & TRANS	7,889,426	694,176	281,421	93,793	1,296,085	-	-	-	10,254,901
Excess (Deficiency) of Revenue Over Expenditures & Transfers	52,916	(4,745)	(3,190)	(91,880)	353,897	-	-	-	306,998
Fund Balance as of July 1, 2001	1,231,882	7,637	(7,079)	98,590	(313,124)	-	-	-	1,017,906
Fund Balance as of June 30, 2002	1,284,798	2,892	(10,269)	6,710	40,773	-	-	-	1,324,904

BENEWAH COUNTY

ST. MARIES JOINT SCHOOL DISTRICT # 041

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,417,648	-	-	256,456	290,112	-	-	-	1,964,216
Other Local	307,221	50,191	109,097	7,153	700	-	800	-	475,162
State Sources	4,796,046	110,928	-	-	35,577	-	-	-	4,942,551
Federal Sources	-	483,837	205,009	-	-	-	-	-	688,846
Other Sources	17,000	-	-	-	-	-	-	-	17,000
TOTAL REVENUE	6,537,915	644,956	314,106	263,609	326,389	-	800	-	8,087,775
Transfers In	-	9,872	38,200	-	63,320	-	884	-	112,276
TOTAL REVENUE & TRANSFERS	6,537,915	654,828	352,306	263,609	389,709	-	1,684	-	8,200,051
EXPENDITURES									
Elementary School Program	1,758,549	150,728	-	-	-	-	-	-	1,909,277
Secondary School Program	1,779,844	37,810	-	-	-	-	-	-	1,817,654
Alternative School Program	134,523	-	-	-	-	-	-	-	134,523
Exceptional Child Program	380,559	226,074	-	-	-	-	-	-	606,633
Preschool Exceptional Program	71,238	11,861	-	-	-	-	-	-	83,099
Gifted & Talented Program	598	-	-	-	-	-	-	-	598
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	148,183	-	-	-	-	-	-	-	148,183
Summer School Program	8,588	-	-	-	-	-	-	-	8,588
Adult School Program	-	427	-	-	-	-	-	-	427
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,282,082	426,900	-	-	-	-	-	-	4,708,982
Attend./Guidance/Health Program	155,773	45,406	-	-	-	-	-	-	201,179
Special Services Program	138,182	187,110	-	-	-	-	-	-	325,292
Instruction Improvement Program	43,389	56,876	-	-	-	-	-	-	100,265
Educational Media Program	126,346	-	-	-	-	-	-	-	126,346
Board of Education Program	59,215	-	-	-	-	-	-	-	59,215
District Administration Program	208,393	-	-	-	-	-	-	-	208,393
School Administration Program	504,220	-	-	-	-	-	-	-	504,220
Business Operation Program	58,932	-	-	-	-	-	-	-	58,932
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	344,584	-	-	-	-	-	-	-	344,584
Maintenance-Bldgs. & Equip	150,099	-	-	-	-	-	-	-	150,099
Maintenance-Grounds	5,519	-	-	-	-	-	-	-	5,519
Security Program	800	-	-	-	-	-	-	-	800
Transport-School Program	592,191	-	-	-	-	-	-	-	592,191
Transportation-Activity Program	633	-	-	-	-	-	-	-	633
General Transportation Program	11,402	-	-	-	-	-	-	-	11,402
Other Support Services Program	87,085	-	-	-	-	-	885	-	87,970
TOTAL SUPPORT SERVICES	2,486,763	289,392	-	-	-	-	885	-	2,777,040
Food Services Program	22,882	-	345,844	-	-	-	-	-	368,726
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	22,882	-	345,844	-	-	-	-	-	368,726
Capital Assets Program	-	10,738	-	-	18,239	-	-	-	28,977
Debt Services Prg - Principal	33,420	-	-	325,866	212,889	-	-	-	572,175
Debt Services Prg - Interest	8,170	-	-	40,358	43,317	-	-	-	91,845
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,833,317	727,030	345,844	366,224	274,445	-	885	-	8,547,745
Transfers Out	108,147	4,129	-	-	-	-	-	-	112,276
TOTAL EXPENDITURES & TRANS	6,941,464	731,159	345,844	366,224	274,445	-	885	-	8,660,021
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(403,549)	(76,331)	6,462	(102,615)	115,264	-	799	-	(459,970)
Fund Balance as of July 1, 2001	772,137	289,484	(133,036)	495,674	17,168	-	10,358	-	1,451,785
Fund Balance as of June 30, 2002	368,588	213,153	(126,574)	393,059	132,432	-	11,157	-	991,815

BENEWAH COUNTY

PLUMMER / WORLEY JOINT SCHOOL DISTRICT # 044

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	856,937	-	-	-	-	-	-	-	856,937
Other Local	106,936	253,860	28,829	-	-	-	-	-	389,625
State Sources	2,085,710	82,862	-	-	15,556	-	-	-	2,184,128
Federal Sources	1,048,922	377,549	144,319	-	-	-	-	-	1,570,790
Other Sources	12,058	-	-	-	-	-	-	-	12,058
TOTAL REVENUE	4,110,563	714,271	173,148	-	15,556	-	-	-	5,013,538
Transfers In	1,007	19,500	63,191	-	120,336	-	-	-	204,034
TOTAL REVENUE & TRANSFERS	4,111,570	733,771	236,339	-	135,892	-	-	-	5,217,572
EXPENDITURES									
Elementary School Program	1,123,258	213,986	-	-	-	-	-	-	1,337,244
Secondary School Program	568,406	68,382	-	-	-	-	-	-	636,788
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	2,628	69,118	-	-	-	-	-	-	71,746
Preschool Exceptional Program	47,293	8,615	-	-	-	-	-	-	55,908
Gifted & Talented Program	525	-	-	-	-	-	-	-	525
Interscholastic Program	94,114	-	-	-	-	-	-	-	94,114
School Activity Program	27,517	4,589	-	-	-	-	-	-	32,106
Summer School Program	2,683	-	-	-	-	-	-	-	2,683
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,866,424	364,690	-	-	-	-	-	-	2,231,114
Attend./Guidance/Health Program	129,120	-	-	-	-	-	-	-	129,120
Special Services Program	259,986	30,316	-	-	-	-	-	-	290,302
Instruction Improvement Program	104,113	164,247	-	-	-	-	-	-	268,360
Educational Media Program	85,636	-	-	-	-	-	-	-	85,636
Board of Education Program	12,951	-	-	-	-	-	-	-	12,951
District Administration Program	263,175	-	-	-	-	-	-	-	263,175
School Administration Program	299,470	-	-	-	-	-	-	-	299,470
Business Operation Program	305,165	-	-	-	-	-	-	-	305,165
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	155,823	-	-	-	-	-	-	-	155,823
Maintenance-Bldgs. & Equip	127,574	41,201	-	-	2,741	-	-	-	171,516
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	24,674	-	-	-	-	-	-	24,674
Transport-School Program	281,031	-	-	-	60,016	-	-	-	341,047
Transportation-Activity Program	(18,521)	-	-	-	-	-	-	-	(18,521)
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	2,842	-	-	-	-	-	-	2,842
TOTAL SUPPORT SERVICES	2,005,523	263,280	-	-	62,757	-	-	-	2,331,560
Food Services Program	-	-	235,527	-	-	-	-	-	235,527
Community Services Program	1,763	-	-	-	-	-	-	-	1,763
TOTAL NON-INSTRUCTION	1,763	-	235,527	-	-	-	-	-	237,290
Capital Assets Program	8,600	90,999	-	-	-	-	-	-	99,599
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,882,310	718,969	235,527	-	62,757	-	-	-	4,899,563
Transfers Out	183,527	20,507	-	-	-	-	-	-	204,034
TOTAL EXPENDITURES & TRANS	4,065,837	739,476	235,527	-	62,757	-	-	-	5,103,597
Excess (Deficiency) of Revenue Over Expenditures & Transfers	45,733	(5,705)	812	-	73,135	-	-	-	113,975
Fund Balance as of July 1, 2001	1,241,091	334,067	-	-	42,008	-	-	-	1,617,166
Fund Balance as of June 30, 2002	1,286,824	328,362	812	-	115,143	-	-	-	1,731,141

BINGHAM COUNTY

SNAKE RIVER SCHOOL DISTRICT # 052

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	450,927	-	-	737,686	360,333	-	-	-	1,548,946
Other Local	154,014	140,833	183,856	12,078	6,080	-	-	-	496,861
State Sources	8,959,349	234,354	-	-	65,247	-	-	-	9,258,950
Federal Sources	20,610	654,450	270,505	-	-	-	-	-	945,565
Other Sources	-	-	-	-	2,776	-	-	-	2,776
TOTAL REVENUE	9,584,900	1,029,637	454,361	749,764	434,436	-	-	-	12,253,098
Transfers In	70,979	8,509	27,622	-	77,436	-	-	-	184,546
TOTAL REVENUE & TRANSFERS	9,655,879	1,038,146	481,983	749,764	511,872	-	-	-	12,437,644
EXPENDITURES									
Elementary School Program	2,592,386	291,976	-	-	9,550	-	-	-	2,893,912
Secondary School Program	3,023,720	115,788	-	-	12,948	-	-	-	3,152,456
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	662,760	183,324	-	-	-	-	-	-	846,084
Preschool Exceptional Program	-	23,863	-	-	-	-	-	-	23,863
Gifted & Talented Program	61,283	-	-	-	-	-	-	-	61,283
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	7,358	-	-	-	-	-	-	7,358
Adult School Program	-	13,442	-	-	-	-	-	-	13,442
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,340,149	635,751	-	-	22,498	-	-	-	6,998,398
Attend./Guidance/Health Program	308,226	15,273	-	-	-	-	-	-	323,499
Special Services Program	122,180	24,343	-	-	-	-	-	-	146,523
Instruction Improvement Program	151,750	340,573	-	-	-	-	-	-	492,323
Educational Media Program	248,633	-	-	-	-	-	-	-	248,633
Board of Education Program	30,477	-	-	-	-	-	-	-	30,477
District Administration Program	232,934	954	-	-	-	-	-	-	233,888
School Administration Program	720,500	2,945	-	-	-	-	-	-	723,445
Business Operation Program	68,633	-	-	-	-	-	-	-	68,633
Central Service Program	37,123	-	-	-	-	-	-	-	37,123
Buildings-Care Program	839,540	25	-	-	-	-	-	-	839,565
Maintenance-Bldgs. & Equip	-	-	-	-	192,699	-	-	-	192,699
Maintenance-Grounds	-	-	-	-	46,821	-	-	-	46,821
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	661,627	-	-	-	-	-	-	-	661,627
Transportation-Activity Program	28,319	-	-	-	-	-	-	-	28,319
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,449,942	384,113	-	-	239,520	-	-	-	4,073,575
Food Services Program	34,433	-	481,983	-	-	-	-	-	516,416
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	34,433	-	481,983	-	-	-	-	-	516,416
Capital Assets Program	-	-	-	-	320,009	-	-	-	320,009
Debt Services Prg - Principal	-	-	-	530,000	-	-	-	-	530,000
Debt Services Prg - Interest	-	-	-	145,181	-	-	-	-	145,181
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,824,524	1,019,864	481,983	675,181	582,027	-	-	-	12,583,579
Transfers Out	135,411	-	-	-	49,135	-	-	-	184,546
TOTAL EXPENDITURES & TRANS	9,959,935	1,019,864	481,983	675,181	631,162	-	-	-	12,768,125
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(304,056)	18,282	-	74,583	(119,290)	-	-	-	(330,481)
Fund Balance as of July 1, 2001	321,231	119,274	-	862,894	432,315	-	-	-	1,735,714
Fund Balance as of June 30, 2002	17,175	137,556	-	937,477	313,025	-	-	-	1,405,233

BINGHAM COUNTY

BLACKFOOT SCHOOL DISTRICT # 055

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,384,716	-	-	830,990	-	-	-	-	3,215,706
Other Local	437,439	61,003	291,212	27,341	6,545	-	-	-	823,540
State Sources	17,511,547	368,475	-	-	131,066	-	-	-	18,011,088
Federal Sources	700,633	3,154,408	851,913	-	21,898	-	-	-	4,728,852
Other Sources	-	-	-	-	7,470,417	-	-	-	7,470,417
TOTAL REVENUE	21,034,335	3,583,886	1,143,125	858,331	7,629,926	-	-	-	34,249,603
Transfers In	114,875	10,000	76,836	-	-	-	-	-	201,711
TOTAL REVENUE & TRANSFERS	21,149,210	3,593,886	1,219,961	858,331	7,629,926	-	-	-	34,451,314
EXPENDITURES									
Elementary School Program	5,463,947	842,365	-	-	-	-	-	-	6,306,312
Secondary School Program	5,021,963	349,320	-	-	-	-	-	-	5,371,283
Alternative School Program	721,179	32,409	-	-	-	-	-	-	753,588
Exceptional Child Program	1,714,564	269,305	-	-	-	-	-	-	1,983,869
Preschool Exceptional Program	111,138	4,056	-	-	-	-	-	-	115,194
Gifted & Talented Program	102,119	-	-	-	-	-	-	-	102,119
Interscholastic Program	-	861	-	-	-	-	-	-	861
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	62,345	16,746	-	-	-	-	-	-	79,091
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	13,197,255	1,515,062	-	-	-	-	-	-	14,712,317
Attend./Guidance/Health Program	476,540	62,897	-	-	-	-	-	-	539,437
Special Services Program	131,302	204,412	-	-	-	-	-	-	335,714
Instruction Improvement Program	642,803	995,497	-	-	21,898	-	-	-	1,660,198
Educational Media Program	331,701	8,273	-	-	-	-	-	-	339,974
Board of Education Program	4,842	-	-	-	-	-	-	-	4,842
District Administration Program	557,551	664,724	-	-	-	-	-	-	1,222,275
School Administration Program	1,554,413	-	-	-	-	-	-	-	1,554,413
Business Operation Program	137,622	19,583	-	-	-	-	-	-	157,205
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,810,953	-	-	-	-	-	-	-	1,810,953
Maintenance-Bldgs. & Equip	876,085	15,758	-	-	-	-	-	-	891,843
Maintenance-Grounds	116,910	-	-	-	-	-	-	-	116,910
Security Program	30,129	-	-	-	-	-	-	-	30,129
Transport-School Program	1,110,511	-	-	-	-	-	-	-	1,110,511
Transportation-Activity Program	135,404	90	-	-	-	-	-	-	135,494
General Transportation Program	-	1,016	-	-	-	-	-	-	1,016
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	7,916,766	1,972,250	-	-	21,898	-	-	-	9,910,914
Food Services Program	-	-	1,224,156	-	-	-	-	-	1,224,156
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	1,224,156	-	-	-	-	-	1,224,156
Capital Assets Program	-	-	-	-	75,510	-	-	-	75,510
Debt Services Prg - Principal	6,390	-	-	525,000	-	-	-	-	531,390
Debt Services Prg - Interest	13,674	-	-	259,974	-	-	-	-	273,648
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	21,134,085	3,487,312	1,224,156	784,974	97,408	-	-	-	26,727,935
Transfers Out	86,835	114,876	-	-	-	-	-	-	201,711
TOTAL EXPENDITURES & TRANS	21,220,920	3,602,188	1,224,156	784,974	97,408	-	-	-	26,929,646
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(71,710)	(8,302)	(4,195)	73,357	7,532,518	-	-	-	7,521,668
Fund Balance as of July 1, 2001	2,053,500	52,182	30,106	681,244	500,000	-	-	-	3,317,032
Fund Balance as of June 30, 2002	1,981,790	43,880	25,911	754,601	8,032,518	-	-	-	10,838,700

BINGHAM COUNTY

BLACKFOOT CHARTER COMMUNITY LEARNING CENTER

BLACKFOOT SCHOOL DISTRICT # 055

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,266	-	-	-	825	-	-	-	3,091
State Sources	256,994	1,846	-	-	1,609	-	-	-	260,449
Federal Sources	-	163,532	-	-	-	-	-	-	163,532
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	259,260	165,378	-	-	2,434	-	-	-	427,072
Transfers In	-	-	-	-	51,768	-	-	-	51,768
TOTAL REVENUE & TRANSFERS	259,260	165,378	-	-	54,202	-	-	-	478,840
EXPENDITURES									
Elementary School Program	140,036	40,674	-	-	-	-	-	-	180,710
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	6,488	-	-	-	-	-	-	6,488
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	78	-	-	-	-	-	-	-	78
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	140,114	47,162	-	-	-	-	-	-	187,276
Attend./Guidance/Health Program	-	1,680	-	-	-	-	-	-	1,680
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	325	-	-	-	-	-	-	325
Educational Media Program	188	8,295	-	-	-	-	-	-	8,483
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	47,411	26,767	-	-	-	-	-	-	74,178
Business Operation Program	2,022	1,484	-	-	-	-	-	-	3,506
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	3,959	-	-	-	-	-	-	-	3,959
Maintenance-Bldgs. & Equip	6,331	19,751	-	-	-	-	-	-	26,082
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	9,300	-	-	-	-	-	-	9,300
Transport-School Program	1,687	11,956	-	-	-	-	-	-	13,643
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	61,598	79,558	-	-	-	-	-	-	141,156
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	37,518	-	-	-	37,518
Debt Services Prg - Interest	-	-	-	-	14,250	-	-	-	14,250
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	201,712	126,720	-	-	51,768	-	-	-	380,200
Transfers Out	51,768	-	-	-	-	-	-	-	51,768
TOTAL EXPENDITURES & TRANS	253,480	126,720	-	-	51,768	-	-	-	431,968
Excess (Deficiency) of Revenue Over Expenditures & Transfers	5,780	38,658	-	-	2,434	-	-	-	46,872
Fund Balance as of July 1, 2001	45,907	35,477	-	-	-	-	-	-	81,384
Fund Balance as of June 30, 2002	51,687	74,135	-	-	2,434	-	-	-	128,256

BINGHAM COUNTY

ABERDEEN SCHOOL DISTRICT # 058

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	717,822	-	-	194,458	-	-	-	-	912,280
Other Local	77,606	(3,187)	70,595	-	22,326	-	-	478	167,340
State Sources	3,986,757	107,737	-	-	29,868	-	-	-	4,124,362
Federal Sources	11,650	449,929	166,014	-	-	-	-	-	627,593
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	4,793,835	554,479	236,609	194,458	52,194	-	-	478	5,831,575
Transfers In	-	5	-	-	194,410	-	-	2,000	194,415
TOTAL REVENUE & TRANSFERS	4,793,835	554,484	236,609	194,458	246,604	-	-	2,478	6,025,990
EXPENDITURES									
Elementary School Program	1,126,615	187,994	-	-	-	-	-	-	1,314,609
Secondary School Program	1,391,669	113,837	-	-	-	-	-	2,311	1,505,506
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	191,042	100,330	-	-	-	-	-	-	291,372
Preschool Exceptional Program	34,435	5,572	-	-	-	-	-	-	40,007
Gifted & Talented Program	28,117	-	-	-	-	-	-	-	28,117
Interscholastic Program	93,351	-	-	-	-	-	-	-	93,351
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	4,768	41,714	-	-	-	-	-	-	46,482
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,869,997	449,447	-	-	-	-	-	2,311	3,319,444
Attend./Guidance/Health Program	172,507	16,513	-	-	-	-	-	-	189,020
Special Services Program	58,154	17,518	-	-	-	-	-	-	75,672
Instruction Improvement Program	108,131	77,860	-	-	-	-	-	-	185,991
Educational Media Program	120,233	-	-	-	-	-	-	-	120,233
Board of Education Program	16,654	-	-	-	-	-	-	-	16,654
District Administration Program	197,398	-	-	-	-	-	-	-	197,398
School Administration Program	334,155	-	-	-	-	-	-	-	334,155
Business Operation Program	35,530	-	-	-	-	-	-	-	35,530
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	355,039	-	-	-	-	-	-	-	355,039
Maintenance-Bldgs. & Equip	108,748	-	-	-	-	-	-	-	108,748
Maintenance-Grounds	4,008	-	-	-	-	-	-	-	4,008
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	272,654	-	-	-	-	-	-	-	272,654
Transportation-Activity Program	9,321	-	-	-	-	-	-	-	9,321
General Transportation Program	11,945	-	-	-	-	-	-	-	11,945
Other Support Services Program	47,856	-	-	-	-	-	-	-	47,856
TOTAL SUPPORT SERVICES	1,852,333	111,891	-	-	-	-	-	-	1,964,224
Food Services Program	993	-	241,834	-	-	-	-	-	242,827
Community Services Program	-	(198)	-	-	-	-	-	-	(198)
TOTAL NON-INSTRUCTION	993	(198)	241,834	-	-	-	-	-	242,629
Capital Assets Program	122,190	-	-	-	126,290	-	-	-	248,480
Debt Services Prg - Principal	-	-	-	150,000	-	-	-	-	150,000
Debt Services Prg - Interest	-	-	-	63,475	-	-	-	-	63,475
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,845,513	561,140	241,834	213,475	126,290	-	-	2,311	5,988,252
Transfers Out	196,415	-	-	-	-	-	-	-	196,415
TOTAL EXPENDITURES & TRANS	5,041,928	561,140	241,834	213,475	126,290	-	-	2,311	6,184,667
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(248,093)	(6,656)	(5,225)	(19,017)	120,314	-	-	167	(158,677)
Fund Balance as of July 1, 2001	646,993	71,977	23,233	118,919	290,572	-	-	12,047	1,151,694
Fund Balance as of June 30, 2002	398,900	65,321	18,008	99,902	410,886	-	-	12,214	993,017

BINGHAM COUNTY

FIRTH SCHOOL DISTRICT # 059

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	335,376	-	-	277,253	95,305	-	-	-	707,934
Other Local	113,957	3,070	80,842	-	-	-	-	-	197,869
State Sources	4,213,135	118,356	-	-	29,539	-	-	-	4,361,030
Federal Sources	-	336,435	176,585	-	-	-	-	-	513,020
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	4,662,468	457,861	257,427	277,253	124,844	-	-	-	5,779,853
Transfers In	-	-	2,292	-	45,000	-	-	-	47,292
TOTAL REVENUE & TRANSFERS	4,662,468	457,861	259,719	277,253	169,844	-	-	-	5,827,145
EXPENDITURES									
Elementary School Program	1,169,934	160,867	-	-	-	-	-	-	1,330,801
Secondary School Program	1,411,954	83,886	-	-	-	-	-	-	1,495,840
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	234,085	88,766	-	-	-	-	-	-	322,851
Preschool Exceptional Program	-	23,519	-	-	-	-	-	-	23,519
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	1,000	-	-	-	-	-	-	-	1,000
School Activity Program	87,729	-	-	-	-	-	-	-	87,729
Summer School Program	-	13,099	-	-	-	-	-	-	13,099
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,904,702	370,137	-	-	-	-	-	-	3,274,839
Attend./Guidance/Health Program	152,749	-	-	-	-	-	-	-	152,749
Special Services Program	81,308	-	-	-	-	-	-	-	81,308
Instruction Improvement Program	-	10,350	-	-	-	-	-	-	10,350
Educational Media Program	124,352	-	-	-	-	-	-	-	124,352
Board of Education Program	13,211	-	-	-	-	-	-	-	13,211
District Administration Program	251,759	42,489	-	-	-	-	-	-	294,248
School Administration Program	308,085	-	-	-	-	-	-	-	308,085
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	390,105	-	-	-	-	-	-	-	390,105
Maintenance-Bldgs. & Equip	89,733	-	-	-	46,277	-	-	-	136,010
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	169,213	-	-	-	68,989	-	-	-	238,202
Transportation-Activity Program	20,776	-	-	-	-	-	-	-	20,776
General Transportation Program	2,700	-	-	-	-	-	-	-	2,700
Other Support Services Program	25,104	-	-	-	-	-	-	-	25,104
TOTAL SUPPORT SERVICES	1,629,095	52,839	-	-	115,266	-	-	-	1,797,200
Food Services Program	-	-	285,637	-	-	-	-	-	285,637
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	285,637	-	-	-	-	-	285,637
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	125,000	-	-	-	-	125,000
Debt Services Prg - Interest	-	-	-	138,440	-	-	-	-	138,440
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,533,797	422,976	285,637	263,440	115,266	-	-	-	5,621,116
Transfers Out	47,292	-	-	-	-	-	-	-	47,292
TOTAL EXPENDITURES & TRANS	4,581,089	422,976	285,637	263,440	115,266	-	-	-	5,668,408
Excess (Deficiency) of Revenue Over Expenditures & Transfers	81,379	34,885	(25,918)	13,813	54,578	-	-	-	158,737
Fund Balance as of July 1, 2001	865,329	(23,637)	4,270	122,100	237,816	-	-	-	1,205,878
Fund Balance as of June 30, 2002	946,708	11,248	(21,648)	135,913	292,394	-	-	-	1,364,615

BINGHAM COUNTY

SHELLEY JOINT SCHOOL DISTRICT # 060

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	657,730	-	-	509,974	247,055	-	-	-	1,414,759
Other Local	233,641	-	196,184	6,107	2,140	-	-	-	438,072
State Sources	8,238,762	164,704	-	-	116,594	-	-	-	8,520,060
Federal Sources	93,805	576,393	265,526	-	-	-	-	-	935,724
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	9,223,938	741,097	461,710	516,081	365,789	-	-	-	11,308,615
Transfers In	-	57,729	34,083	-	-	-	-	-	91,812
TOTAL REVENUE & TRANSFERS	9,223,938	798,826	495,793	516,081	365,789	-	-	-	11,400,427
EXPENDITURES									
Elementary School Program	2,570,660	334,147	-	-	-	-	-	-	2,904,807
Secondary School Program	2,966,244	282,172	-	-	-	-	-	-	3,248,416
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	876,705	117,312	-	-	-	-	-	-	994,017
Preschool Exceptional Program	-	14,753	-	-	-	-	-	-	14,753
Gifted & Talented Program	67,082	-	-	-	-	-	-	-	67,082
Interscholastic Program	149,373	-	-	-	-	-	-	-	149,373
School Activity Program	3,134	-	-	-	-	-	-	-	3,134
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,633,198	748,384	-	-	-	-	-	-	7,381,582
Attend./Guidance/Health Program	195,435	12,379	-	-	-	-	-	-	207,814
Special Services Program	103,090	66,345	-	-	-	-	-	-	169,435
Instruction Improvement Program	-	4,869	-	-	-	-	-	-	4,869
Educational Media Program	128,411	-	-	-	-	-	-	-	128,411
Board of Education Program	69,530	-	-	-	-	-	-	-	69,530
District Administration Program	371,260	-	-	-	-	-	-	-	371,260
School Administration Program	679,982	-	-	-	-	-	-	-	679,982
Business Operation Program	5,679	-	-	-	-	-	-	-	5,679
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	616,320	-	-	-	-	-	-	-	616,320
Maintenance-Bldgs. & Equip	248,622	-	-	-	-	-	-	-	248,622
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	8,057	-	-	-	-	-	-	-	8,057
Transport-School Program	475,051	-	-	-	217	-	-	-	475,268
Transportation-Activity Program	9,129	-	-	-	-	-	-	-	9,129
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,910,566	83,593	-	-	217	-	-	-	2,994,376
Food Services Program	-	-	484,446	-	-	-	-	-	484,446
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	484,446	-	-	-	-	-	484,446
Capital Assets Program	-	-	-	-	370,772	-	-	-	370,772
Debt Services Prg - Principal	-	-	-	420,000	-	-	-	-	420,000
Debt Services Prg - Interest	-	-	-	145,776	-	-	-	-	145,776
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,543,764	831,977	484,446	565,776	370,989	-	-	-	11,796,952
Transfers Out	91,812	-	-	-	-	-	-	-	91,812
TOTAL EXPENDITURES & TRANS	9,635,576	831,977	484,446	565,776	370,989	-	-	-	11,888,764
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(411,638)	(33,151)	11,347	(49,695)	(5,200)	-	-	-	(488,337)
Fund Balance as of July 1, 2001	659,107	19,959	94,386	1,034,270	66,538	-	-	-	1,874,260
Fund Balance as of June 30, 2002	247,469	(13,192)	105,733	984,575	61,338	-	-	-	1,385,923

BLAINE COUNTY

BLAINE COUNTY SCHOOL DISTRICT # 061

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	18,476,874	-	-	1,285,600	4,013,832	-	-	-	23,776,306
Other Local	494,326	27,780	311,159	12,734	255,986	-	-	-	1,101,985
State Sources	8,815,146	540,352	-	-	94,041	-	-	-	9,449,539
Federal Sources	-	803,624	204,819	-	-	-	-	-	1,008,443
Other Sources	-	-	-	-	49,454	-	-	-	49,454
TOTAL REVENUE	27,786,346	1,371,756	515,978	1,298,334	4,413,313	-	-	-	35,385,727
Transfers In	-	162,577	76,754	-	807,014	-	-	-	1,046,345
TOTAL REVENUE & TRANSFERS	27,786,346	1,534,333	592,732	1,298,334	5,220,327	-	-	-	36,432,072
EXPENDITURES									
Elementary School Program	7,125,319	182,057	-	-	-	-	-	-	7,307,376
Secondary School Program	7,049,939	720,272	-	-	-	-	-	-	7,770,211
Alternative School Program	202,777	-	-	-	-	-	-	-	202,777
Exceptional Child Program	2,167,200	466,870	-	-	-	-	-	-	2,634,070
Preschool Exceptional Program	89,684	-	-	-	-	-	-	-	89,684
Gifted & Talented Program	297,039	-	-	-	-	-	-	-	297,039
Interscholastic Program	267,629	-	-	-	-	-	-	-	267,629
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	116,343	-	-	-	-	-	-	-	116,343
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	17,315,930	1,369,199	-	-	-	-	-	-	18,685,129
Attend./Guidance/Health Program	353,765	-	-	-	-	-	-	-	353,765
Special Services Program	793,842	40,072	-	-	-	-	-	-	833,914
Instruction Improvement Program	378,776	7,755	-	-	-	-	-	-	386,531
Educational Media Program	429,383	14,617	-	-	-	-	-	-	444,000
Board of Education Program	24,476	-	-	-	-	-	-	-	24,476
District Administration Program	651,084	-	-	-	-	-	-	-	651,084
School Administration Program	1,335,715	-	-	-	-	-	-	-	1,335,715
Business Operation Program	455,632	-	-	-	-	-	-	-	455,632
Central Service Program	844,097	9,036	-	-	-	-	-	-	853,133
Buildings-Care Program	2,116,784	-	-	-	-	-	-	-	2,116,784
Maintenance-Bldgs. & Equip	246,713	-	-	-	-	-	-	-	246,713
Maintenance-Grounds	192,858	-	-	-	-	-	-	-	192,858
Security Program	337	-	-	-	-	-	-	-	337
Transport-School Program	1,038,879	-	-	-	175,160	-	-	-	1,214,039
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	97,634	-	-	-	-	-	-	-	97,634
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	8,959,975	71,480	-	-	175,160	-	-	-	9,206,615
Food Services Program	-	-	592,617	-	-	-	-	-	592,617
Community Services Program	223,334	-	-	-	-	-	-	-	223,334
TOTAL NON-INSTRUCTION	223,334	-	592,617	-	-	-	-	-	815,951
Capital Assets Program	173,151	-	-	-	7,841,524	-	-	-	8,014,675
Debt Services Prg - Principal	-	-	-	745,000	-	-	-	-	745,000
Debt Services Prg - Interest	-	-	-	630,198	-	-	-	-	630,198
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	26,672,390	1,440,679	592,617	1,375,198	8,016,684	-	-	-	38,097,568
Transfers Out	1,016,969	29,376	-	-	-	-	-	-	1,046,345
TOTAL EXPENDITURES & TRANS	27,689,359	1,470,055	592,617	1,375,198	8,016,684	-	-	-	39,143,913
Excess (Deficiency) of Revenue Over Expenditures & Transfers	96,987	64,278	115	(76,864)	(2,796,357)	-	-	-	(2,711,841)
Fund Balance as of July 1, 2001	2,267,845	135,625	(115)	1,146,915	5,180,308	-	-	-	8,730,578
Fund Balance as of June 30, 2002	2,364,832	199,903	-	1,070,051	2,383,951	-	-	-	6,018,737

BOISE COUNTY

GARDEN VALLEY SCHOOL DISTRICT # 071

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	601,528	-	-	-	75,235	-	-	-	676,763
Other Local	71,354	3,183	26,065	-	5,288	-	-	-	105,890
State Sources	1,585,892	59,988	-	-	9,887	-	-	-	1,655,767
Federal Sources	-	160,378	32,612	-	-	-	-	-	192,990
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,258,774	223,549	58,677	-	90,410	-	-	-	2,631,410
Transfers In	-	151	19,125	-	-	-	-	-	19,276
TOTAL REVENUE & TRANSFERS	2,258,774	223,700	77,802	-	90,410	-	-	-	2,650,686
EXPENDITURES									
Elementary School Program	500,920	15,769	-	-	-	-	-	-	516,689
Secondary School Program	544,838	67,509	-	-	-	-	-	-	612,347
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	107,799	21,768	-	-	-	-	-	-	129,567
Preschool Exceptional Program	17,309	1,264	-	-	-	-	-	-	18,573
Gifted & Talented Program	606	461	-	-	-	-	-	-	1,067
Interscholastic Program	41,013	3,544	-	-	-	-	-	-	44,557
School Activity Program	-	8,582	-	-	-	-	-	-	8,582
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	14,366	-	-	-	-	-	-	-	14,366
TOTAL INSTRUCTION	1,226,851	118,897	-	-	-	-	-	-	1,345,748
Attend./Guidance/Health Program	39,199	-	-	-	-	-	-	-	39,199
Special Services Program	33,456	-	-	-	-	-	-	-	33,456
Instruction Improvement Program	22,488	29,110	-	-	-	-	-	-	51,598
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	42,015	13,160	-	-	-	-	-	-	55,175
District Administration Program	275,825	-	-	-	-	-	-	-	275,825
School Administration Program	87,218	3,393	-	-	-	-	-	-	90,611
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	156,484	-	-	-	-	-	-	-	156,484
Maintenance-Bldgs. & Equip	45,152	27,464	-	-	70,083	-	-	-	142,699
Maintenance-Grounds	15,638	-	-	-	-	-	-	-	15,638
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	225,642	-	-	-	-	-	-	-	225,642
Transportation-Activity Program	18,438	-	-	-	-	-	-	-	18,438
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	961,555	73,127	-	-	70,083	-	-	-	1,104,765
Food Services Program	-	-	77,802	-	-	-	-	-	77,802
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	77,802	-	-	-	-	-	77,802
Capital Assets Program	-	-	-	-	51,786	-	-	-	51,786
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,188,406	192,024	77,802	-	121,869	-	-	-	2,580,101
Transfers Out	19,276	-	-	-	-	-	-	-	19,276
TOTAL EXPENDITURES & TRANS	2,207,682	192,024	77,802	-	121,869	-	-	-	2,599,377
Excess (Deficiency) of Revenue Over Expenditures & Transfers	51,092	31,676	-	-	(31,459)	-	-	-	51,309
Fund Balance as of July 1, 2001	557,871	57,850	-	-	79,866	-	-	-	695,587
Fund Balance as of June 30, 2002	608,963	89,526	-	-	48,407	-	-	-	746,896

BOISE COUNTY

BASIN SCHOOL DISTRICT # 072

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	512,413	-	-	312,915	-	-	-	-	825,328
Other Local	40,354	26,076	41,749	9,635	1,932	-	-	-	119,746
State Sources	1,948,013	150,079	-	-	13,626	-	-	-	2,111,718
Federal Sources	-	235,351	58,203	-	-	-	-	-	293,554
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,500,780	411,506	99,952	322,550	15,558	-	-	-	3,350,346
Transfers In	-	-	15,000	-	24,500	-	-	-	39,500
TOTAL REVENUE & TRANSFERS	2,500,780	411,506	114,952	322,550	40,058	-	-	-	3,389,846
EXPENDITURES									
Elementary School Program	501,713	130,289	-	-	-	-	-	-	632,002
Secondary School Program	666,996	71,411	-	-	-	-	-	-	738,407
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	750	-	-	-	-	-	-	750
Preschool Exceptional Program	16,992	15,759	-	-	-	-	-	-	32,751
Gifted & Talented Program	-	10,148	-	-	-	-	-	-	10,148
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	58,143	-	-	-	-	-	-	-	58,143
Summer School Program	2,343	-	-	-	-	-	-	-	2,343
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,246,187	228,357	-	-	-	-	-	-	1,474,544
Attend./Guidance/Health Program	-	43,757	-	-	-	-	-	-	43,757
Special Services Program	126,932	4,272	-	-	-	-	-	-	131,204
Instruction Improvement Program	2,152	1,730	-	-	-	-	-	-	3,882
Educational Media Program	76,106	-	-	-	-	-	-	-	76,106
Board of Education Program	16,325	-	-	-	-	-	-	-	16,325
District Administration Program	87,260	4,000	-	-	-	-	-	-	91,260
School Administration Program	146,215	-	-	-	-	-	-	-	146,215
Business Operation Program	62,698	-	-	-	-	-	-	-	62,698
Central Service Program	51,749	63,621	-	-	-	-	-	-	115,370
Buildings-Care Program	90,996	25,317	-	-	-	-	-	-	116,313
Maintenance-Bldgs. & Equip	148,662	-	-	-	-	-	-	-	148,662
Maintenance-Grounds	-	6,101	-	-	-	-	-	-	6,101
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	241,351	7,762	-	-	-	-	-	-	249,113
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	20,458	-	-	-	-	-	-	20,458
TOTAL SUPPORT SERVICES	1,050,446	177,018	-	-	-	-	-	-	1,227,464
Food Services Program	-	-	117,653	-	-	-	-	-	117,653
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	117,653	-	-	-	-	-	117,653
Capital Assets Program	-	-	-	-	50,149	-	-	-	50,149
Debt Services Prg - Principal	-	-	-	160,000	-	-	-	-	160,000
Debt Services Prg - Interest	-	-	-	156,865	-	-	-	-	156,865
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,296,633	405,375	117,653	316,865	50,149	-	-	-	3,186,675
Transfers Out	39,500	-	-	-	-	-	-	-	39,500
TOTAL EXPENDITURES & TRANS	2,336,133	405,375	117,653	316,865	50,149	-	-	-	3,226,175
Excess (Deficiency) of Revenue Over Expenditures & Transfers	164,647	6,131	(2,701)	5,685	(10,091)	-	-	-	163,671
Fund Balance as of July 1, 2001	321,639	3,056	7,024	213,757	68,740	-	-	-	614,216
Fund Balance as of June 30, 2002	486,286	9,187	4,323	219,442	58,649	-	-	-	777,887

BOISE COUNTY

HORSESHOE BEND SCHOOL DISTRICT # 073

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	249,892	-	-	217,138	-	-	-	-	467,030
Other Local	62,661	51,153	43,557	8,198	746	-	-	101	166,315
State Sources	1,657,970	38,121	-	-	9,388	-	-	-	1,705,479
Federal Sources	5,188	179,082	58,355	-	-	-	-	-	242,625
Other Sources	375	-	-	-	-	-	-	-	375
TOTAL REVENUE	1,976,086	268,356	101,912	225,336	10,134	-	-	101	2,581,824
Transfers In	8,600	13,537	-	-	14,613	-	-	-	36,750
TOTAL REVENUE & TRANSFERS	1,984,686	281,893	101,912	225,336	24,747	-	-	101	2,618,574
EXPENDITURES									
Elementary School Program	349,979	89,511	-	-	-	-	-	-	439,490
Secondary School Program	689,223	16,997	-	-	-	-	-	-	706,220
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	350	-	-	-	-	-	-	-	350
Interscholastic Program	4,697	-	-	-	-	-	-	-	4,697
School Activity Program	42,765	-	-	-	-	-	-	-	42,765
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	1,525	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,087,014	106,508	-	-	-	-	-	1,525	1,193,522
Attend./Guidance/Health Program	-	1,130	-	-	-	-	-	-	1,130
Special Services Program	145,584	36,568	-	-	-	-	-	-	182,152
Instruction Improvement Program	-	11,352	-	-	-	-	-	-	11,352
Educational Media Program	76,404	-	-	-	-	-	-	-	76,404
Board of Education Program	8,280	-	-	-	-	-	-	-	8,280
District Administration Program	158,954	12,319	-	-	-	-	-	-	171,273
School Administration Program	165,045	33,195	-	-	-	-	-	-	198,240
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	151,855	-	-	-	-	-	-	-	151,855
Maintenance-Bldgs. & Equip	91,821	32,374	-	-	-	-	-	-	124,195
Maintenance-Grounds	6,668	14,126	-	-	-	-	-	-	20,794
Security Program	1,260	-	-	-	-	-	-	-	1,260
Transport-School Program	134,603	-	-	-	-	-	-	-	134,603
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	18,647	-	-	-	-	-	-	-	18,647
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	959,121	141,064	-	-	-	-	-	-	1,100,185
Food Services Program	5,330	-	87,910	-	-	-	-	-	93,240
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	5,330	-	87,910	-	-	-	-	-	93,240
Capital Assets Program	-	-	-	-	69,318	-	-	-	69,318
Debt Services Prg - Principal	-	-	-	130,000	-	-	-	-	130,000
Debt Services Prg - Interest	-	-	-	88,889	-	-	-	-	88,889
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,051,465	247,572	87,910	218,889	69,318	-	-	1,525	2,675,154
Transfers Out	28,150	-	8,600	-	-	-	-	-	36,750
TOTAL EXPENDITURES & TRANS	2,079,615	247,572	96,510	218,889	69,318	-	-	1,525	2,711,904
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(94,929)	34,321	5,402	6,447	(44,571)	-	-	(1,424)	(93,330)
Fund Balance as of July 1, 2001	168,661	90,700	25,552	340,063	46,523	-	-	9,972	671,499
Fund Balance as of June 30, 2002	73,732	125,021	30,954	346,510	1,952	-	-	8,548	578,169

BONNER COUNTY

WEST BONNER COUNTY SCHOOL DISTRICT # 083

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,974,389	-	-	-	-	-	-	-	2,974,389
Other Local	140,355	23,795	142,128	-	-	-	-	7,726	306,278
State Sources	4,619,465	186,962	-	-	46,668	-	-	-	4,853,095
Federal Sources	54,368	736,841	284,080	-	-	-	-	-	1,075,289
Other Sources	861,697	-	-	-	249	-	-	-	861,946
TOTAL REVENUE	8,650,274	947,598	426,208	-	46,917	-	-	7,726	10,070,997
Transfers In	115,565	-	58,194	-	222,230	-	-	-	395,989
TOTAL REVENUE & TRANSFERS	8,765,839	947,598	484,402	-	269,147	-	-	7,726	10,466,986
EXPENDITURES									
Elementary School Program	1,827,281	302,760	-	-	-	-	-	-	2,130,041
Secondary School Program	1,875,521	122,574	-	-	-	-	-	-	1,998,095
Alternative School Program	234,913	14,075	-	-	-	-	-	-	248,988
Exceptional Child Program	504,923	189,091	-	-	-	-	-	-	694,014
Preschool Exceptional Program	38,306	16,330	-	-	-	-	-	-	54,636
Gifted & Talented Program	2,776	-	-	-	-	-	-	-	2,776
Interscholastic Program	119,477	-	-	-	-	-	-	-	119,477
School Activity Program	93	-	-	-	-	-	-	-	93
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,603,290	644,830	-	-	-	-	-	-	5,248,120
Attend./Guidance/Health Program	131,114	31,265	-	-	-	-	-	-	162,379
Special Services Program	146,139	-	-	-	-	-	-	-	146,139
Instruction Improvement Program	61,107	127,776	-	-	-	-	-	-	188,883
Educational Media Program	151,155	-	-	-	-	-	-	-	151,155
Board of Education Program	4,788	-	-	-	-	-	-	-	4,788
District Administration Program	199,328	26,125	-	-	-	-	-	489	225,453
School Administration Program	679,457	7,468	-	-	-	-	-	-	686,925
Business Operation Program	133,901	-	-	-	-	-	-	-	133,901
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	341,263	-	-	-	-	-	-	-	341,263
Maintenance-Bldgs. & Equip	603,566	-	-	-	45,915	-	-	-	649,481
Maintenance-Grounds	19,080	-	-	-	-	-	-	-	19,080
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	500,634	-	-	-	105,066	-	-	-	605,700
Transportation-Activity Program	11,763	-	-	-	-	-	-	-	11,763
General Transportation Program	28,740	-	-	-	-	-	-	-	28,740
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,012,035	192,634	-	-	150,981	-	-	489	3,355,650
Food Services Program	27,913	499	465,114	-	6,437	-	-	-	499,963
Community Services Program	-	733	-	-	-	-	-	-	733
TOTAL NON-INSTRUCTION	27,913	1,232	465,114	-	6,437	-	-	-	500,696
Capital Assets Program	-	-	-	-	150,000	-	-	-	150,000
Debt Services Prg - Principal	765,762	-	-	-	-	-	-	-	765,762
Debt Services Prg - Interest	109,185	-	-	-	-	-	-	-	109,185
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,518,185	838,696	465,114	-	307,418	-	-	489	10,129,413
Transfers Out	280,424	115,565	-	-	-	-	-	-	395,989
TOTAL EXPENDITURES & TRANS	8,798,609	954,261	465,114	-	307,418	-	-	489	10,525,402
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(32,770)	(6,663)	19,288	-	(38,271)	-	-	7,237	(58,416)
Fund Balance as of July 1, 2001	271,707	81,086	(19,288)	-	(11,302)	-	-	22,353	322,203
Fund Balance as of June 30, 2002	238,937	74,423	-	-	(49,573)	-	-	29,590	263,787

BONNER COUNTY

LAKE PEND OREILLE SCHOOL DISTRICT # 084

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	8,900,926	-	-	-	-	-	-	-	8,900,926
Other Local	348,002	28,515	407,542	-	40,870	-	-	1,556	824,929
State Sources	12,234,645	430,304	-	-	124,198	-	-	-	12,789,147
Federal Sources	52,000	1,759,576	621,310	-	-	-	-	-	2,432,886
Other Sources	38,951	-	-	-	2,099	-	-	-	41,050
TOTAL REVENUE	21,574,524	2,218,395	1,028,852	-	167,167	-	-	1,556	24,988,938
Transfers In	360,335	45,243	-	-	222,150	-	-	-	627,728
TOTAL REVENUE & TRANSFERS	21,934,859	2,263,638	1,028,852	-	389,317	-	-	1,556	25,616,666
EXPENDITURES									
Elementary School Program	5,569,192	566,087	-	-	-	-	-	-	6,135,279
Secondary School Program	5,935,964	399,578	-	-	-	-	-	-	6,335,542
Alternative School Program	446,536	72,566	-	-	-	-	-	-	519,102
Exceptional Child Program	1,230,276	224,222	-	-	-	-	-	-	1,454,498
Preschool Exceptional Program	67,175	19,226	-	-	-	-	-	-	86,401
Gifted & Talented Program	97,412	-	-	-	-	-	-	-	97,412
Interscholastic Program	357,992	-	-	-	-	-	-	-	357,992
School Activity Program	15,467	-	-	-	-	-	-	-	15,467
Summer School Program	-	3,452	-	-	-	-	-	-	3,452
Adult School Program	20,977	-	-	-	-	-	-	-	20,977
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	13,740,991	1,285,131	-	-	-	-	-	-	15,026,122
Attend./Guidance/Health Program	572,618	80,256	-	-	-	-	-	-	652,874
Special Services Program	510,360	189,573	-	-	-	-	-	-	699,933
Instruction Improvement Program	143,181	260,786	-	-	-	-	-	-	403,967
Educational Media Program	423,974	-	-	-	-	-	-	-	423,974
Board of Education Program	3,262	-	-	-	-	-	-	-	3,262
District Administration Program	456,424	-	-	-	-	-	-	-	456,424
School Administration Program	1,812,464	129,819	-	-	-	-	-	-	1,942,283
Business Operation Program	553,864	-	-	-	-	-	-	-	553,864
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	953,290	-	-	-	-	-	-	-	953,290
Maintenance-Bldgs. & Equip	1,279,290	9,258	-	-	85,820	-	-	-	1,374,368
Maintenance-Grounds	205,161	-	-	-	52,206	-	-	-	257,367
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	1,349,091	-	-	-	170,262	-	-	-	1,519,353
Transportation-Activity Program	172,785	-	-	-	-	-	-	-	172,785
General Transportation Program	34,193	-	-	-	-	-	-	-	34,193
Other Support Services Program	32,323	-	-	-	-	-	-	-	32,323
TOTAL SUPPORT SERVICES	8,502,280	669,692	-	-	308,288	-	-	-	9,480,260
Food Services Program	67,428	-	1,033,191	-	-	-	-	-	1,100,619
Community Services Program	-	10,457	-	-	-	-	-	-	10,457
TOTAL NON-INSTRUCTION	67,428	10,457	1,033,191	-	-	-	-	-	1,111,076
Capital Assets Program	-	-	-	-	55,162	-	-	-	55,162
Debt Services Prg - Principal	-	2,250	-	-	-	-	-	-	2,250
Debt Services Prg - Interest	41,616	-	-	-	34,832	-	-	2,450	76,448
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	22,352,315	1,967,530	1,033,191	-	398,282	-	-	2,450	25,751,318
Transfers Out	372,292	255,436	-	-	-	-	-	-	627,728
TOTAL EXPENDITURES & TRANS	22,724,607	2,222,966	1,033,191	-	398,282	-	-	2,450	26,379,046
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(789,748)	40,672	(4,339)	-	(8,965)	-	-	(894)	(762,380)
Fund Balance as of July 1, 2001	379,412	223,895	-	-	73,134	-	-	40,203	676,441
Fund Balance as of June 30, 2002	(410,336)	264,567	(4,339)	-	64,169	-	-	39,309	(85,939)

BONNER COUNTY

SANDPOINT CHARTER SCHOOL

LAKE PEND OREILLE SCHOOL DISTRICT # 084

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	8,595	-	-	-	-	-	-	-	8,595
State Sources	277,205	-	-	-	-	-	-	-	277,205
Federal Sources	-	172,203	-	-	-	-	-	-	172,203
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	285,800	172,203	-	-	-	-	-	-	458,003
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	285,800	172,203	-	-	-	-	-	-	458,003
EXPENDITURES									
Elementary School Program	-	-	-	-	-	-	-	-	-
Secondary School Program	139,332	14,949	-	-	-	-	-	-	154,281
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	799	2,763	-	-	-	-	-	-	3,562
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	140,131	17,712	-	-	-	-	-	-	157,843
Attend./Guidance/Health Program	-	3,453	-	-	-	-	-	-	3,453
Special Services Program	-	750	-	-	-	-	-	-	750
Instruction Improvement Program	350	404	-	-	-	-	-	-	754
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	-	1,000	-	-	-	-	-	-	1,000
Business Operation Program	56,701	25,487	-	-	-	-	-	-	82,188
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	8,810	49,035	-	-	-	-	-	-	57,845
Maintenance-Bldgs. & Equip	1,314	1,583	-	-	-	-	-	-	2,897
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	1,638	-	-	-	-	-	-	-	1,638
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	68,813	81,712	-	-	-	-	-	-	150,525
Food Services Program	987	120	-	-	-	-	-	-	1,107
Community Services Program	1,425	388	-	-	-	-	-	-	1,813
TOTAL NON-INSTRUCTION	2,412	508	-	-	-	-	-	-	2,920
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	211,356	99,932	-	-	-	-	-	-	311,288
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	211,356	99,932	-	-	-	-	-	-	311,288
Excess (Deficiency) of Revenue Over Expenditures & Transfers	74,444	72,271	-	-	-	-	-	-	146,715
Fund Balance as of July 1, 2001	-	19,726	-	-	-	-	-	-	19,726
Fund Balance as of June 30, 2002	74,444	91,997	-	-	-	-	-	-	166,441

BONNEVILLE COUNTY

IDAHO FALLS SCHOOL DISTRICT # 091

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	11,263,122	-	-	1,303,505	1,924,366	-	-	-	14,490,993
Other Local	1,042,033	993,414	1,026,024	17,487	288,070	-	-	39,543	3,367,028
State Sources	39,723,499	815,715	-	-	586,122	-	-	-	41,125,336
Federal Sources	463,984	2,886,513	1,218,145	-	-	-	-	-	4,568,642
Other Sources	-	-	-	-	40,807	-	-	-	40,807
TOTAL REVENUE	52,492,638	4,695,642	2,244,169	1,320,992	2,839,365	-	-	39,543	63,592,806
Transfers In	51,424	68,100	134,283	-	-	-	-	-	253,807
TOTAL REVENUE & TRANSFERS	52,544,062	4,763,742	2,378,452	1,320,992	2,839,365	-	-	39,543	63,846,613
EXPENDITURES									
Elementary School Program	14,071,769	1,131,419	-	-	-	-	-	19,392	15,203,188
Secondary School Program	14,840,298	611,761	-	-	-	-	-	10,297	15,452,059
Alternative School Program	459,164	389	-	-	-	-	-	1,047	459,553
Exceptional Child Program	3,919,996	947,379	-	-	-	-	-	790	4,867,375
Preschool Exceptional Program	376,392	151,171	-	-	-	-	-	-	527,563
Gifted & Talented Program	347,039	-	-	-	-	-	-	-	347,039
Interscholastic Program	482,781	-	-	-	-	-	-	-	482,781
School Activity Program	13,406	-	-	-	-	-	-	-	13,406
Summer School Program	16,872	34,990	-	-	-	-	-	-	51,862
Adult School Program	69,143	-	-	-	-	-	-	-	69,143
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	34,596,860	2,877,109	-	-	-	-	-	31,526	37,473,969
Attend./Guidance/Health Program	1,936,217	135,616	-	-	-	-	-	-	2,071,833
Special Services Program	959,103	143,622	-	-	-	-	-	-	1,102,725
Instruction Improvement Program	1,039,060	1,056,974	-	-	-	-	-	32	2,096,034
Educational Media Program	765,196	9,307	-	-	-	-	-	5,659	774,503
Board of Education Program	243,787	-	-	-	-	-	-	-	243,787
District Administration Program	844,854	205,176	-	-	-	-	-	313	1,050,030
School Administration Program	3,358,786	-	-	-	-	-	-	-	3,358,786
Business Operation Program	602,632	-	-	-	-	-	-	-	602,632
Central Service Program	91,654	-	-	-	-	-	-	-	91,654
Buildings-Care Program	4,153,069	-	-	-	-	-	-	-	4,153,069
Maintenance-Bldgs. & Equip	1,990,310	-	-	-	-	-	-	-	1,990,310
Maintenance-Grounds	317,448	-	-	-	-	-	-	-	317,448
Security Program	175,820	-	-	-	-	-	-	-	175,820
Transport-School Program	2,545,689	-	-	-	355,455	-	-	-	2,901,144
Transportation-Activity Program	31,269	-	-	-	-	-	-	-	31,269
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	19,054,894	1,550,695	-	-	355,455	-	-	6,004	20,961,044
Food Services Program	-	-	2,393,931	-	-	-	-	-	2,393,931
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	2,393,931	-	-	-	-	-	2,393,931
Capital Assets Program	-	-	-	-	2,605,470	-	-	-	2,605,470
Debt Services Prg - Principal	-	-	-	970,000	-	-	-	-	970,000
Debt Services Prg - Interest	-	-	-	270,303	-	-	-	-	270,303
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	53,651,754	4,427,804	2,393,931	1,240,303	2,960,925	-	-	37,530	64,674,717
Transfers Out	202,383	51,424	-	-	-	-	-	-	253,807
TOTAL EXPENDITURES & TRANS	53,854,137	4,479,228	2,393,931	1,240,303	2,960,925	-	-	37,530	64,928,524
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(1,310,075)	284,514	(15,479)	80,689	(121,560)	-	-	2,013	(1,081,911)
Fund Balance as of July 1, 2001	6,697,453	608,821	113,358	817,866	1,836,804	-	-	5,779	10,074,302
Fund Balance as of June 30, 2002	5,387,378	893,335	97,879	898,555	1,715,244	-	-	7,792	8,992,391

BONNEVILLE COUNTY

SWAN VALLEY ELEMENTARY SCHOOL DISTRICT # 092

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	298,923	-	-	-	31,611	-	-	-	330,534
Other Local	7,891	43,894	6,318	-	7,736	-	-	-	65,839
State Sources	302,486	14,171	-	-	2,021	-	-	-	318,678
Federal Sources	-	25,072	12,282	-	-	-	-	-	37,354
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	609,300	83,137	18,600	-	41,368	-	-	-	752,405
Transfers In	-	-	5,348	-	8,965	-	-	-	14,313
TOTAL REVENUE & TRANSFERS	609,300	83,137	23,948	-	50,333	-	-	-	766,718
EXPENDITURES									
Elementary School Program	298,716	30,343	-	-	-	-	-	-	329,059
Secondary School Program	43,253	-	-	-	-	-	-	-	43,253
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	18,894	15,606	-	-	-	-	-	-	34,500
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	1,364	-	-	-	-	-	-	-	1,364
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	362,227	45,949	-	-	-	-	-	-	408,176
Attend./Guidance/Health Program	184	1,813	-	-	-	-	-	-	1,997
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	869	-	-	-	-	-	-	869
Educational Media Program	1,861	35,491	-	-	-	-	-	-	37,352
Board of Education Program	1,473	-	-	-	-	-	-	-	1,473
District Administration Program	95,566	-	-	-	-	-	-	-	95,566
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	48,477	-	-	-	-	-	-	-	48,477
Maintenance-Bldgs. & Equip	-	-	-	-	3,346	-	-	-	3,346
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	52,196	-	-	-	-	-	-	-	52,196
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	1,455	-	-	-	-	-	-	-	1,455
TOTAL SUPPORT SERVICES	201,212	38,173	-	-	3,346	-	-	-	242,731
Food Services Program	-	-	24,763	-	-	-	-	-	24,763
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	24,763	-	-	-	-	-	24,763
Capital Assets Program	-	-	-	-	30,365	-	-	-	30,365
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	563,439	84,122	24,763	-	33,711	-	-	-	706,035
Transfers Out	14,313	-	-	-	-	-	-	-	14,313
TOTAL EXPENDITURES & TRANS	577,752	84,122	24,763	-	33,711	-	-	-	720,348
Excess (Deficiency) of Revenue Over Expenditures & Transfers	31,548	(985)	(815)	-	16,622	-	-	-	46,370
Fund Balance as of July 1, 2001	38,289	21,478	(5,015)	-	80,400	-	-	-	135,152
Fund Balance as of June 30, 2002	69,837	20,493	(5,830)	-	97,022	-	-	-	181,522

BONNEVILLE COUNTY

BONNEVILLE JOINT SCHOOL DISTRICT # 093

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,726,736	-	-	3,140,168	1,396,861	-	-	-	7,263,765
Other Local	363,824	128,207	892,113	49,687	12,004	-	-	4,642,985	1,445,835
State Sources	31,244,866	563,070	-	-	239,985	-	-	-	32,047,921
Federal Sources	38,848	1,934,456	800,612	-	-	-	-	-	2,773,916
Other Sources	-	-	-	-	68,181	-	-	-	68,181
TOTAL REVENUE	34,374,274	2,625,733	1,692,725	3,189,855	1,717,031	-	-	4,642,985	43,599,618
Transfers In	38,255	116,445	170,739	-	175,153	-	-	-	500,592
TOTAL REVENUE & TRANSFERS	34,412,529	2,742,178	1,863,464	3,189,855	1,892,184	-	-	4,642,985	44,100,210
EXPENDITURES									
Elementary School Program	7,762,146	989,324	-	-	-	-	-	-	8,751,470
Secondary School Program	10,215,079	34,480	-	-	-	-	-	-	10,249,559
Alternative School Program	918,661	-	-	-	-	-	-	-	918,661
Exceptional Child Program	1,807,309	563,092	-	-	-	-	-	-	2,370,401
Preschool Exceptional Program	283,557	58,517	-	-	-	-	-	-	342,074
Gifted & Talented Program	142,828	-	-	-	-	-	-	-	142,828
Interscholastic Program	444,672	-	-	-	-	-	-	-	444,672
School Activity Program	247,619	-	-	-	-	-	-	-	247,619
Summer School Program	97,964	-	-	-	-	-	-	-	97,964
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	21,919,835	1,645,413	-	-	-	-	-	-	23,565,248
Attend./Guidance/Health Program	822,580	118,118	-	-	-	-	-	-	940,698
Special Services Program	1,035,122	288,105	-	-	-	-	-	-	1,323,227
Instruction Improvement Program	212,226	588,098	-	-	-	-	-	-	800,324
Educational Media Program	475,571	947	-	-	-	-	-	-	476,518
Board of Education Program	77,838	-	-	-	-	-	-	-	77,838
District Administration Program	549,856	-	-	-	-	-	-	-	549,856
School Administration Program	2,166,715	10,954	-	-	-	-	-	-	2,177,669
Business Operation Program	190,403	-	-	-	-	-	-	-	190,403
Central Service Program	353,534	-	-	-	-	-	-	-	353,534
Buildings-Care Program	2,573,570	-	-	-	-	-	-	-	2,573,570
Maintenance-Bldgs. & Equip	580,999	4,124	-	-	-	-	-	-	585,123
Maintenance-Grounds	69,999	-	-	-	-	-	-	-	69,999
Security Program	86,091	-	-	-	-	-	-	-	86,091
Transport-School Program	1,626,816	-	-	-	-	-	-	-	1,626,816
Transportation-Activity Program	95,360	-	-	-	-	-	-	-	95,360
General Transportation Program	3,461	-	-	-	-	-	-	-	3,461
Other Support Services Program	-	1,146	-	-	-	-	-	5,138,734	1,146
TOTAL SUPPORT SERVICES	10,920,141	1,011,492	-	-	-	-	-	5,138,734	11,931,633
Food Services Program	-	-	1,831,894	-	-	-	-	-	1,831,894
Community Services Program	-	3,581	-	-	-	-	-	-	3,581
TOTAL NON-INSTRUCTION	-	3,581	1,831,894	-	-	-	-	-	1,835,475
Capital Assets Program	-	-	-	-	1,708,758	-	-	-	1,708,758
Debt Services Prg - Principal	-	-	-	2,350,080	-	-	-	-	2,350,080
Debt Services Prg - Interest	-	-	-	1,022,577	-	-	-	-	1,022,577
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	32,839,976	2,660,486	1,831,894	3,372,657	1,708,758	-	-	5,138,734	42,413,771
Transfers Out	449,645	50,947	-	-	-	-	-	-	500,592
TOTAL EXPENDITURES & TRANS	33,289,621	2,711,433	1,831,894	3,372,657	1,708,758	-	-	5,138,734	42,914,363
Excess (Deficiency) of Revenue Over Expenditures & Transfers	1,122,908	30,745	31,570	(182,802)	183,426	-	-	(495,749)	1,185,847
Fund Balance as of July 1, 2001	345,222	113,629	36,471	2,966,844	87,303	-	-	761,616	3,549,469
Fund Balance as of June 30, 2002	1,468,130	144,374	68,041	2,784,042	270,729	-	-	265,867	4,735,316

BOUNDARY COUNTY

BOUNDARY COUNTY SCHOOL DISTRICT # 101

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,272,908	-	-	-	-	-	-	-	2,272,908
Other Local	160,386	22,170	128,796	-	116,889	-	-	51,039	428,241
State Sources	6,403,270	100,819	-	-	1,351,910	-	-	-	7,855,999
Federal Sources	33,508	1,062,996	266,387	-	-	-	-	-	1,362,891
Other Sources	-	-	-	-	10,000,000	-	-	-	10,000,000
TOTAL REVENUE	8,870,072	1,185,985	395,183	-	11,468,799	-	-	51,039	21,920,039
Transfers In	237,002	18,904	-	-	78,394	-	-	-	334,300
TOTAL REVENUE & TRANSFERS	9,107,074	1,204,889	395,183	-	11,547,193	-	-	51,039	22,254,339
EXPENDITURES									
Elementary School Program	2,291,664	560,097	-	-	-	-	-	-	2,851,761
Secondary School Program	2,455,597	157,047	-	-	-	-	-	1,261	2,612,644
Alternative School Program	168,264	-	-	-	-	-	-	-	168,264
Exceptional Child Program	491,766	169,120	-	-	-	-	-	-	660,886
Preschool Exceptional Program	47,320	19,438	-	-	-	-	-	-	66,758
Gifted & Talented Program	43,517	-	-	-	-	-	-	-	43,517
Interscholastic Program	20,751	-	-	-	-	-	-	-	20,751
School Activity Program	139,714	-	-	-	-	-	-	-	139,714
Summer School Program	24,299	-	-	-	-	-	-	-	24,299
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,682,892	905,702	-	-	-	-	-	1,261	6,588,594
Attend./Guidance/Health Program	259,667	-	-	-	-	-	-	-	259,667
Special Services Program	156,312	-	-	-	-	-	-	-	156,312
Instruction Improvement Program	122,932	2,465	-	-	-	-	-	-	125,397
Educational Media Program	105,822	-	-	-	-	-	-	-	105,822
Board of Education Program	24,330	62,886	-	-	-	-	-	-	87,216
District Administration Program	190,418	11,461	-	-	-	-	-	-	201,879
School Administration Program	681,926	4,005	-	-	-	-	-	-	685,931
Business Operation Program	81,484	-	-	-	-	-	-	-	81,484
Central Service Program	34,328	-	-	-	-	-	-	-	34,328
Buildings-Care Program	685,584	-	-	-	-	-	-	-	685,584
Maintenance-Bldgs. & Equip	149,277	43,790	-	-	-	-	-	-	193,067
Maintenance-Grounds	29,919	-	-	-	-	-	-	-	29,919
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	629,786	-	-	-	-	-	-	-	629,786
Transportation-Activity Program	16,483	-	-	-	-	-	-	-	16,483
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,168,268	124,607	-	-	-	-	-	-	3,292,875
Food Services Program	21,993	-	398,351	-	-	-	-	-	420,344
Community Services Program	-	-	-	-	-	-	-	8,595	-
TOTAL NON-INSTRUCTION	21,993	-	398,351	-	-	-	-	8,595	420,344
Capital Assets Program	-	80,810	-	-	648,213	-	-	162,860	729,023
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,873,153	1,111,119	398,351	-	648,213	-	-	172,716	11,030,836
Transfers Out	97,298	237,002	-	-	-	-	-	-	334,300
TOTAL EXPENDITURES & TRANS	8,970,451	1,348,121	398,351	-	648,213	-	-	172,716	11,365,136
Excess (Deficiency) of Revenue Over Expenditures & Transfers	136,623	(143,232)	(3,168)	-	10,898,980	-	-	(121,677)	10,889,203
Fund Balance as of July 1, 2001	(324,809)	580,378	3,763	-	76,883	-	-	368,689	336,215
Fund Balance as of June 30, 2002	(188,186)	437,146	595	-	10,975,863	-	-	247,012	11,225,418

BUTTE COUNTY

BUTTE COUNTY SCHOOL DISTRICT # 111

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	350,533	-	-	422,018	65,428	-	-	-	837,979
Other Local	115,520	455	43,547	-	-	-	-	-	159,522
State Sources	2,955,906	116,182	-	-	18,043	-	-	-	3,090,131
Federal Sources	47,586	228,635	105,425	-	-	-	-	-	381,646
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,469,545	345,272	148,972	422,018	83,471	-	-	-	4,469,278
Transfers In	2	13,554	40,292	-	37,295	-	-	-	91,143
TOTAL REVENUE & TRANSFERS	3,469,547	358,826	189,264	422,018	120,766	-	-	-	4,560,421
EXPENDITURES									
Elementary School Program	659,894	114,747	-	-	-	-	-	-	774,641
Secondary School Program	836,750	126,526	-	-	-	-	-	-	963,276
Alternative School Program	33,153	-	-	-	-	-	-	-	33,153
Exceptional Child Program	140,708	76,485	-	-	-	-	-	-	217,193
Preschool Exceptional Program	-	10,768	-	-	-	-	-	-	10,768
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	84,229	-	-	-	-	-	-	-	84,229
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,754,734	328,526	-	-	-	-	-	-	2,083,260
Attend./Guidance/Health Program	125,131	5,898	-	-	-	-	-	-	131,029
Special Services Program	58,753	9,529	-	-	-	-	-	-	68,282
Instruction Improvement Program	19,741	5,362	-	-	-	-	-	-	25,103
Educational Media Program	28,245	-	-	-	-	-	-	-	28,245
Board of Education Program	6,295	-	-	-	-	-	-	-	6,295
District Administration Program	177,757	-	-	-	-	-	-	-	177,757
School Administration Program	370,736	-	-	-	-	-	-	-	370,736
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	279,739	-	-	-	-	-	-	-	279,739
Maintenance-Bldgs. & Equip	132,049	-	-	-	-	-	-	-	132,049
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	249,013	-	-	-	-	-	-	-	249,013
Transportation-Activity Program	32,918	-	-	-	-	-	-	-	32,918
General Transportation Program	6,401	-	-	-	-	-	-	-	6,401
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,486,778	20,789	-	-	-	-	-	-	1,507,567
Food Services Program	-	-	170,855	-	-	-	-	-	170,855
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	170,855	-	-	-	-	-	170,855
Capital Assets Program	-	-	-	-	96,352	-	-	-	96,352
Debt Services Prg - Principal	-	-	-	155,000	-	-	-	-	155,000
Debt Services Prg - Interest	-	-	-	188,125	-	-	-	-	188,125
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,241,512	349,315	170,855	343,125	96,352	-	-	-	4,201,159
Transfers Out	91,141	2	-	-	-	-	-	-	91,143
TOTAL EXPENDITURES & TRANS	3,332,653	349,317	170,855	343,125	96,352	-	-	-	4,292,302
Excess (Deficiency) of Revenue Over Expenditures & Transfers	136,894	9,509	18,409	78,893	24,414	-	-	-	268,119
Fund Balance as of July 1, 2001	1,022,967	90,448	(18,409)	165,148	247,248	-	-	-	1,507,402
Fund Balance as of June 30, 2002	1,159,861	99,957	-	244,041	271,662	-	-	-	1,775,521

CAMAS COUNTY

CAMAS COUNTY SCHOOL DISTRICT # 121

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	284,377	-	-	37,140	23,556	-	-	-	345,073
Other Local	29,462	38,470	18,942	735	882	-	-	-	88,491
State Sources	1,019,470	50,627	-	-	5,570	-	-	-	1,075,667
Federal Sources	-	93,789	13,731	-	-	-	-	-	107,520
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,333,309	182,886	32,673	37,875	30,008	-	-	-	1,616,751
Transfers In	-	-	-	-	11,685	-	-	-	11,685
TOTAL REVENUE & TRANSFERS	1,333,309	182,886	32,673	37,875	41,693	-	-	-	1,628,436
EXPENDITURES									
Elementary School Program	289,323	80,075	-	-	-	-	-	-	369,398
Secondary School Program	356,914	63,184	-	-	-	-	-	-	420,098
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	45,995	20,630	-	-	-	-	-	-	66,625
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	39,268	-	-	-	-	-	-	-	39,268
School Activity Program	430	-	-	-	-	-	-	-	430
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	731,930	163,889	-	-	-	-	-	-	895,819
Attend./Guidance/Health Program	4,910	816	-	-	-	-	-	-	5,726
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	1,034	-	-	-	-	-	-	1,034
Educational Media Program	62,622	399	-	-	-	-	-	-	63,021
Board of Education Program	23,111	-	-	-	-	-	-	-	23,111
District Administration Program	65,676	-	-	-	-	-	-	-	65,676
School Administration Program	109,958	-	-	-	-	-	-	-	109,958
Business Operation Program	49,270	-	-	-	-	-	-	-	49,270
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	149,872	-	-	-	-	-	-	-	149,872
Maintenance-Bldgs. & Equip	17,175	-	-	-	8,946	-	-	-	26,121
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	63,804	-	-	-	-	-	-	-	63,804
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	546,398	2,249	-	-	8,946	-	-	-	557,593
Food Services Program	7,297	-	60,699	-	-	-	-	-	67,996
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	7,297	-	60,699	-	-	-	-	-	67,996
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	20,001	9,339	-	-	-	29,340
Debt Services Prg - Interest	-	-	-	20,527	1,083	-	-	-	21,610
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,285,625	166,138	60,699	40,528	19,368	-	-	-	1,572,358
Transfers Out	11,685	-	-	-	-	-	-	-	11,685
TOTAL EXPENDITURES & TRANS	1,297,310	166,138	60,699	40,528	19,368	-	-	-	1,584,043
Excess (Deficiency) of Revenue Over Expenditures & Transfers	35,999	16,748	(28,026)	(2,653)	22,325	-	-	-	44,393
Fund Balance as of July 1, 2001	214,645	79,508	(72,243)	33,526	38,333	-	-	-	293,769
Fund Balance as of June 30, 2002	250,644	96,256	(100,269)	30,873	60,658	-	-	-	338,162

CANYON COUNTY

NAMPA SCHOOL DISTRICT # 131

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	8,260,188	-	-	6,413,770	-	-	-	-	14,673,958
Other Local	657,769	273,955	1,201,484	125,268	1,187,981	-	-	42,530	3,446,457
State Sources	42,137,545	861,584	-	-	344,280	-	-	-	43,343,409
Federal Sources	4,494	5,118,177	1,865,999	-	-	-	-	-	6,988,670
Other Sources	-	-	-	-	594	-	-	-	594
TOTAL REVENUE	51,059,996	6,253,716	3,067,483	6,539,038	1,532,855	-	-	42,530	68,453,088
Transfers In	137,947	136,230	204,364	-	400,000	-	-	-	878,541
TOTAL REVENUE & TRANSFERS	51,197,943	6,389,946	3,271,847	6,539,038	1,932,855	-	-	42,530	69,331,629
EXPENDITURES									
Elementary School Program	15,878,845	1,574,221	-	-	-	-	-	-	17,453,066
Secondary School Program	12,965,877	816,741	-	-	-	-	-	-	13,782,618
Alternative School Program	883,238	120,575	-	-	-	-	-	-	1,003,813
Exceptional Child Program	2,846,396	1,369,373	-	-	-	-	-	-	4,215,769
Preschool Exceptional Program	205,493	96,861	-	-	-	-	-	-	302,354
Gifted & Talented Program	151,492	-	-	-	-	-	-	-	151,492
Interscholastic Program	1,046,944	32,950	-	-	-	-	-	-	1,079,894
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	111,571	76,164	-	-	-	-	-	-	187,735
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	34,089,856	4,086,885	-	-	-	-	-	-	38,176,741
Attend./Guidance/Health Program	1,283,215	485,531	-	-	-	-	-	-	1,768,746
Special Services Program	1,568,424	7,146	-	-	-	-	-	-	1,575,570
Instruction Improvement Program	1,382,588	1,284,517	-	-	-	-	-	-	2,667,105
Educational Media Program	249,698	-	-	-	-	-	-	-	249,698
Board of Education Program	86,390	-	-	-	-	-	-	-	86,390
District Administration Program	525,934	160	-	-	-	-	-	-	526,094
School Administration Program	2,934,813	-	-	-	-	-	-	-	2,934,813
Business Operation Program	599,321	-	-	-	-	-	-	-	599,321
Central Service Program	1,476,997	355,061	-	-	-	-	-	-	1,832,058
Buildings-Care Program	2,172,353	-	-	-	-	-	-	-	2,172,353
Maintenance-Bldgs. & Equip	1,345,163	-	-	-	-	-	-	-	1,345,163
Maintenance-Grounds	144,536	-	-	-	-	-	-	-	144,536
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	2,886,536	18,679	-	-	-	-	-	-	2,905,215
Transportation-Activity Program	142,587	344	-	-	-	-	-	-	142,931
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	16,798,555	2,151,438	-	-	-	-	-	-	18,949,993
Food Services Program	-	-	3,283,699	-	-	-	-	-	3,283,699
Community Services Program	-	-	-	-	-	-	-	39,500	-
TOTAL NON-INSTRUCTION	-	-	3,283,699	-	-	-	-	39,500	3,283,699
Capital Assets Program	-	-	-	-	16,347,421	-	-	-	16,347,421
Debt Services Prg - Principal	-	-	-	1,385,000	-	-	-	-	1,385,000
Debt Services Prg - Interest	-	-	-	2,799,338	-	-	-	-	2,799,338
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	50,888,411	6,238,323	3,283,699	4,184,338	16,347,421	-	-	39,500	80,942,192
Transfers Out	740,594	137,947	-	-	-	-	-	-	878,541
TOTAL EXPENDITURES & TRANS	51,629,005	6,376,270	3,283,699	4,184,338	16,347,421	-	-	39,500	81,820,733
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(431,062)	13,676	(11,852)	2,354,700	(14,414,566)	-	-	3,030	(12,489,104)
Fund Balance as of July 1, 2001	2,687,821	22,942	(88,243)	4,683,516	40,160,394	-	-	395,606	47,466,430
Fund Balance as of June 30, 2002	2,256,759	36,618	(100,095)	7,038,216	25,745,828	-	-	398,636	34,977,326

CANYON COUNTY

NAMPA CHARTER SCHOOL

NAMPA SCHOOL DISTRICT # 131

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	11,101	1,084	-	-	6,666	-	-	-	18,851
State Sources	1,619,450	300,843	-	-	8,451	-	-	-	1,928,744
Federal Sources	-	17,532	-	-	-	-	-	-	17,532
Other Sources	170,500	-	-	-	2,485,000	-	-	-	2,655,500
TOTAL REVENUE	1,801,051	319,459	-	-	2,500,117	-	-	-	4,620,627
Transfers In	-	1,219	-	-	511,020	-	-	-	512,239
TOTAL REVENUE & TRANSFERS	1,801,051	320,678	-	-	3,011,137	-	-	-	5,132,866
EXPENDITURES									
Elementary School Program	967,727	14,320	-	-	8,451	-	-	-	990,498
Secondary School Program	100,404	3,733	-	-	-	-	-	-	104,137
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	1,068,131	18,053	-	-	8,451	-	-	-	1,094,635
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	23,372	3,212	-	-	-	-	-	-	26,584
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	18,623	-	-	-	-	-	-	-	18,623
District Administration Program	158,614	169,178	-	-	-	-	-	-	327,792
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	118,212	-	-	-	-	-	-	-	118,212
Maintenance-Bldgs. & Equip	864	-	-	-	-	-	-	-	864
Maintenance-Grounds	3,405	-	-	-	-	-	-	-	3,405
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	127,910	-	-	-	-	-	-	-	127,910
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	451,000	172,390	-	-	-	-	-	-	623,390
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	907,256	-	-	-	907,256
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	162,676	-	-	-	162,676
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,519,131	190,443	-	-	1,078,383	-	-	-	2,787,957
Transfers Out	384,684	127,555	-	-	-	-	-	-	512,239
TOTAL EXPENDITURES & TRANS	1,903,815	317,998	-	-	1,078,383	-	-	-	3,300,196
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(102,764)	2,680	-	-	1,932,754	-	-	-	1,832,670
Fund Balance as of July 1, 2001	143,234	1,154	-	-	-	-	-	-	144,388
Fund Balance as of June 30, 2002	40,470	3,834	-	-	1,932,754	-	-	-	1,977,058

CANYON COUNTY

CALDWELL SCHOOL DISTRICT # 132

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	3,889,429	-	-	2,286,227	250,658	-	-	-	6,426,314
Other Local	348,365	316,814	408,136	59,954	65,453	-	-	22,454	1,198,722
State Sources	22,910,544	818,352	-	-	176,468	-	-	-	23,905,364
Federal Sources	20,964	2,000,705	1,377,055	-	-	-	-	-	3,398,724
Other Sources	400,000	-	-	-	-	-	-	-	400,000
TOTAL REVENUE	27,569,302	3,135,871	1,785,191	2,346,181	492,579	-	-	22,454	35,329,124
Transfers In	497,112	6,623	134,443	-	100,000	-	-	-	738,178
TOTAL REVENUE & TRANSFERS	28,066,414	3,142,494	1,919,634	2,346,181	592,579	-	-	22,454	36,067,302
EXPENDITURES									
Elementary School Program	7,823,198	1,099,234	-	-	-	-	-	-	8,922,432
Secondary School Program	5,763,101	315,236	-	-	3,424	-	-	-	6,081,761
Alternative School Program	519,523	99,418	-	-	-	-	-	-	618,941
Exceptional Child Program	1,630,008	569,667	-	-	-	-	-	-	2,199,675
Preschool Exceptional Program	260,751	91,270	-	-	-	-	-	-	352,021
Gifted & Talented Program	130,308	-	-	-	-	-	-	-	130,308
Interscholastic Program	320,775	-	-	-	-	-	-	-	320,775
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	66,718	31,968	-	-	-	-	-	-	98,686
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	228,556	-	-	-	-	-	-	-	228,556
TOTAL INSTRUCTION	16,742,938	2,206,793	-	-	3,424	-	-	-	18,953,155
Attend./Guidance/Health Program	858,505	180,139	-	-	-	-	-	-	1,038,644
Special Services Program	649,426	1,404	-	-	-	-	-	-	650,830
Instruction Improvement Program	279,518	186,862	-	-	-	-	-	-	466,380
Educational Media Program	395,676	7,179	-	-	-	-	-	-	402,855
Board of Education Program	14,190	-	-	-	-	-	-	-	14,190
District Administration Program	978,714	105,065	-	-	-	-	-	-	1,083,779
School Administration Program	1,797,826	-	-	-	-	-	-	-	1,797,826
Business Operation Program	345,145	-	-	1,877	-	-	-	-	347,022
Central Service Program	386,266	189,178	-	-	-	-	-	-	575,444
Buildings-Care Program	2,156,926	-	-	-	-	-	-	-	2,156,926
Maintenance-Bldgs. & Equip	339,627	-	-	-	-	-	-	-	339,627
Maintenance-Grounds	35,270	-	-	-	-	-	-	-	35,270
Security Program	68,732	-	-	-	-	-	-	-	68,732
Transport-School Program	1,672,181	2,433	-	-	-	-	-	-	1,674,614
Transportation-Activity Program	58,416	-	-	-	-	-	-	-	58,416
General Transportation Program	15,596	4,978	-	-	-	-	-	-	20,574
Other Support Services Program	3,213	-	-	-	-	-	-	11,360	3,213
TOTAL SUPPORT SERVICES	10,055,227	677,238	-	1,877	-	-	-	11,360	10,734,342
Food Services Program	-	-	1,872,057	-	-	-	-	-	1,872,057
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	1,872,057	-	-	-	-	-	1,872,057
Capital Assets Program	739,274	7,929	-	-	510,786	-	-	-	1,257,989
Debt Services Prg - Principal	38,609	-	-	480,000	-	-	-	-	518,609
Debt Services Prg - Interest	13,146	-	-	671,504	-	-	-	-	684,650
Debt Services Prg - Refunded Debt	-	-	-	2,400,000	-	-	-	-	2,400,000
TOTAL EXPENDITURES	27,589,194	2,891,960	1,872,057	3,553,381	514,210	-	-	11,360	36,420,802
Transfers Out	238,462	200,061	42,500	-	257,155	-	-	-	738,178
TOTAL EXPENDITURES & TRANS	27,827,656	3,092,021	1,914,557	3,553,381	771,365	-	-	11,360	37,158,980
Excess (Deficiency) of Revenue Over Expenditures & Transfers	238,758	50,473	5,077	(1,207,200)	(178,786)	-	-	11,094	(1,091,678)
Fund Balance as of July 1, 2001	1,569,089	191,523	91,037	3,356,282	296,922	-	-	115,100	5,504,853
Fund Balance as of June 30, 2002	1,807,847	241,996	96,114	2,149,082	118,136	-	-	126,194	4,413,175

CANYON COUNTY

WILDER SCHOOL DISTRICT # 133

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	543,861	-	-	399,938	-	-	-	-	943,799
Other Local	52,049	43,572	13,650	3,380	8,129	-	-	-	120,780
State Sources	2,554,695	120,337	-	-	16,575	-	-	-	2,691,607
Federal Sources	20,905	371,519	154,265	-	-	-	-	-	546,689
Other Sources	30	-	-	-	-	-	-	-	30
TOTAL REVENUE	3,171,540	535,428	167,915	403,318	24,704	-	-	-	4,302,905
Transfers In	9,061	18,713	-	-	-	-	-	-	27,774
TOTAL REVENUE & TRANSFERS	3,180,601	554,141	167,915	403,318	24,704	-	-	-	4,330,679
EXPENDITURES									
Elementary School Program	834,884	255,537	-	-	-	-	-	-	1,090,421
Secondary School Program	1,087,830	87,471	-	-	5,500	-	-	-	1,180,801
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	244,773	-	-	-	-	-	-	-	244,773
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	56,292	-	-	-	-	-	-	-	56,292
School Activity Program	3,492	-	-	-	-	-	-	-	3,492
Summer School Program	-	31,852	-	-	-	-	-	-	31,852
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,227,271	374,860	-	-	5,500	-	-	-	2,607,631
Attend./Guidance/Health Program	40,755	11,855	-	-	-	-	-	-	52,610
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	75,088	165,398	-	-	-	-	-	-	240,486
Educational Media Program	90,363	-	-	-	-	-	-	-	90,363
Board of Education Program	10,313	-	-	-	-	-	-	-	10,313
District Administration Program	99,886	-	-	-	-	-	-	-	99,886
School Administration Program	254,066	11	-	-	-	-	-	-	254,077
Business Operation Program	75,090	-	-	-	-	-	-	-	75,090
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	389,356	866	-	-	-	-	-	-	390,222
Maintenance-Bldgs. & Equip	27,642	-	-	-	-	-	-	-	27,642
Maintenance-Grounds	158,655	-	-	-	-	-	-	-	158,655
Security Program	1,188	-	-	-	-	-	-	-	1,188
Transport-School Program	108,852	255	-	-	-	-	-	-	109,107
Transportation-Activity Program	15,337	-	-	-	-	-	-	-	15,337
General Transportation Program	2,375	-	-	-	-	-	-	-	2,375
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,348,966	178,385	-	-	-	-	-	-	1,527,351
Food Services Program	10,008	-	168,992	-	-	-	-	-	179,000
Community Services Program	616	-	-	-	-	-	-	-	616
TOTAL NON-INSTRUCTION	10,624	-	168,992	-	-	-	-	-	179,616
Capital Assets Program	-	-	-	-	224,143	-	-	-	224,143
Debt Services Prg - Principal	-	-	-	265,000	-	-	-	-	265,000
Debt Services Prg - Interest	-	-	-	286,405	-	-	-	-	286,405
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,586,861	553,245	168,992	551,405	229,643	-	-	-	5,090,146
Transfers Out	18,713	5,343	3,718	-	-	-	-	-	27,774
TOTAL EXPENDITURES & TRANS	3,605,574	558,588	172,710	551,405	229,643	-	-	-	5,117,920
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(424,973)	(4,447)	(4,795)	(148,087)	(204,939)	-	-	-	(787,241)
Fund Balance as of July 1, 2001	597,081	37,292	38,467	310,522	324,051	-	-	-	1,307,413
Fund Balance as of June 30, 2002	172,108	32,845	33,672	162,435	119,112	-	-	-	520,172

CANYON COUNTY

MIDDLETON SCHOOL DISTRICT # 134

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,099,854	-	-	754,923	-	-	-	-	1,854,777
Other Local	111,649	436,565	231,801	20,463	135,027	-	-	-	935,505
State Sources	9,043,433	224,257	-	-	68,435	-	-	-	9,336,125
Federal Sources	-	815,873	357,568	-	-	-	-	-	1,173,441
Other Sources	-	-	-	-	9,922,164	-	-	-	9,922,164
TOTAL REVENUE	10,254,936	1,476,695	589,369	775,386	10,125,626	-	-	-	23,222,012
Transfers In	-	-	4,600	-	-	-	-	-	4,600
TOTAL REVENUE & TRANSFERS	10,254,936	1,476,695	593,969	775,386	10,125,626	-	-	-	23,226,612
EXPENDITURES									
Elementary School Program	2,913,339	484,032	-	-	-	-	-	-	3,397,371
Secondary School Program	2,808,012	268,906	-	-	-	-	-	-	3,076,918
Alternative School Program	103,974	-	-	-	-	-	-	-	103,974
Exceptional Child Program	540,683	235,722	-	-	-	-	-	-	776,405
Preschool Exceptional Program	55,901	13,987	-	-	-	-	-	-	69,888
Gifted & Talented Program	12,416	-	-	-	-	-	-	-	12,416
Interscholastic Program	224,581	-	-	-	-	-	-	-	224,581
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	10,837	-	-	-	-	-	-	-	10,837
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,669,743	1,002,647	-	-	-	-	-	-	7,672,390
Attend./Guidance/Health Program	361,403	-	-	-	-	-	-	-	361,403
Special Services Program	102,282	107,464	-	-	-	-	-	-	209,746
Instruction Improvement Program	218,496	49,017	-	-	-	-	-	-	267,513
Educational Media Program	243,089	20,052	-	-	-	-	-	-	263,141
Board of Education Program	87,968	-	-	-	-	-	-	-	87,968
District Administration Program	182,838	-	-	-	-	-	-	-	182,838
School Administration Program	892,571	-	-	-	-	-	-	-	892,571
Business Operation Program	177,944	-	-	-	-	-	-	-	177,944
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	748,215	-	-	-	-	-	-	-	748,215
Maintenance-Bldgs. & Equip	174,498	-	-	-	-	-	-	-	174,498
Maintenance-Grounds	9,172	-	-	-	-	-	-	-	9,172
Security Program	13,960	-	-	-	-	-	-	-	13,960
Transport-School Program	667,783	-	-	-	-	-	-	-	667,783
Transportation-Activity Program	6,017	-	-	-	-	-	-	-	6,017
General Transportation Program	4,879	-	-	-	-	-	-	-	4,879
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,891,115	176,533	-	-	-	-	-	-	4,067,648
Food Services Program	29,304	-	548,743	-	-	-	-	-	578,047
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	29,304	-	548,743	-	-	-	-	-	578,047
Capital Assets Program	977	-	-	-	1,044,246	-	-	-	1,045,223
Debt Services Prg - Principal	-	-	-	375,000	-	-	-	-	375,000
Debt Services Prg - Interest	-	-	-	250,070	-	-	-	-	250,070
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10,591,139	1,179,180	548,743	625,070	1,044,246	-	-	-	13,988,378
Transfers Out	4,600	-	-	-	-	-	-	-	4,600
TOTAL EXPENDITURES & TRANS	10,595,739	1,179,180	548,743	625,070	1,044,246	-	-	-	13,992,978
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(340,803)	297,515	45,226	150,316	9,081,380	-	-	-	9,233,634
Fund Balance as of July 1, 2001	906,725	131,934	(18,533)	902,890	158,211	-	-	-	2,081,227
Fund Balance as of June 30, 2002	565,922	429,449	26,693	1,053,206	9,239,591	-	-	-	11,314,861

CANYON COUNTY

NOTUS SCHOOL DISTRICT # 135

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	177,249	-	-	195,988	43,094	-	-	-	416,331
Other Local	1,432	3,133	131,257	2,762	44,706	-	-	-	183,290
State Sources	1,879,842	79,053	-	-	-	-	-	-	1,958,895
Federal Sources	-	94,845	-	-	-	-	-	-	94,845
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,058,523	177,031	131,257	198,750	87,800	-	-	-	2,653,361
Transfers In	-	-	-	-	16,415	-	-	-	16,415
TOTAL REVENUE & TRANSFERS	2,058,523	177,031	131,257	198,750	104,215	-	-	-	2,669,776
EXPENDITURES									
Elementary School Program	506,575	93,411	-	-	-	-	-	-	599,986
Secondary School Program	706,123	41,024	-	-	-	-	-	-	747,147
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	150,438	-	-	-	-	-	-	-	150,438
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	6,669	-	-	-	-	-	-	6,669
School Activity Program	45,280	-	-	-	-	-	-	-	45,280
Summer School Program	2,612	-	-	-	-	-	-	-	2,612
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,411,028	141,104	-	-	-	-	-	-	1,552,132
Attend./Guidance/Health Program	17,640	-	-	-	-	-	-	-	17,640
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	11,662	35,271	-	-	-	-	-	-	46,933
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	6,110	-	-	-	-	-	-	-	6,110
District Administration Program	83,970	-	-	-	-	-	-	-	83,970
School Administration Program	134,833	-	-	-	-	-	-	-	134,833
Business Operation Program	43,919	-	-	-	-	-	-	-	43,919
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	273,764	-	-	-	-	-	-	-	273,764
Maintenance-Bldgs. & Equip	7,770	-	-	-	-	-	-	-	7,770
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	103,081	-	-	-	-	-	-	-	103,081
Transportation-Activity Program	11,587	-	-	-	-	-	-	-	11,587
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	694,336	35,271	-	-	-	-	-	-	729,607
Food Services Program	5,517	-	114,084	-	-	-	-	-	119,601
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	5,517	-	114,084	-	-	-	-	-	119,601
Capital Assets Program	-	-	-	-	64,064	-	-	-	64,064
Debt Services Prg - Principal	-	-	-	55,000	-	-	-	-	55,000
Debt Services Prg - Interest	-	-	-	94,115	-	-	-	-	94,115
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,110,881	176,375	114,084	149,115	64,064	-	-	-	2,614,519
Transfers Out	16,415	-	-	-	-	-	-	-	16,415
TOTAL EXPENDITURES & TRANS	2,127,296	176,375	114,084	149,115	64,064	-	-	-	2,630,934
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(68,773)	656	17,173	49,635	40,151	-	-	-	38,842
Fund Balance as of July 1, 2001	179,538	(6,534)	5,907	174,080	84,521	-	-	-	437,512
Fund Balance as of June 30, 2002	110,765	(5,878)	23,080	223,715	124,672	-	-	-	476,354

CANYON COUNTY

MELBA JOINT SCHOOL DISTRICT # 136

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	342,595	-	-	314,088	201,995	-	-	-	858,678
Other Local	60,091	4,190	64,758	878	74,305	-	-	2,960	204,222
State Sources	3,280,840	94,781	-	-	21,712	-	-	-	3,397,333
Federal Sources	-	247,709	98,959	-	-	-	-	-	346,668
Other Sources	-	-	-	-	6,003,032	-	-	-	6,003,032
TOTAL REVENUE	3,683,526	346,680	163,717	314,966	6,301,044	-	-	2,960	10,809,933
Transfers In	262,277	-	-	-	180,651	-	-	-	442,928
TOTAL REVENUE & TRANSFERS	3,945,803	346,680	163,717	314,966	6,481,695	-	-	2,960	11,252,861
EXPENDITURES									
Elementary School Program	734,538	114,651	-	-	-	-	-	-	849,189
Secondary School Program	1,174,571	114,780	-	-	-	-	-	-	1,289,351
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	127,731	75,470	-	-	-	-	-	-	203,201
Preschool Exceptional Program	29,315	6,547	-	-	-	-	-	-	35,862
Gifted & Talented Program	16,012	-	-	-	-	-	-	-	16,012
Interscholastic Program	158,326	-	-	-	-	-	-	-	158,326
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,240,493	311,448	-	-	-	-	-	-	2,551,941
Attend./Guidance/Health Program	114,601	-	-	-	-	-	-	-	114,601
Special Services Program	80,540	2,690	-	-	-	-	-	-	83,230
Instruction Improvement Program	40,999	18,213	-	-	-	-	-	-	59,212
Educational Media Program	27,690	2,290	-	-	-	-	-	-	29,980
Board of Education Program	17,328	3,904	-	-	-	-	-	-	21,232
District Administration Program	164,918	-	-	-	-	-	-	-	164,918
School Administration Program	279,859	-	-	-	-	-	-	-	279,859
Business Operation Program	73,960	-	-	-	-	-	-	3,290	73,960
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	231,507	-	-	-	-	-	-	-	231,507
Maintenance-Bldgs. & Equip	88,660	-	-	-	-	-	-	-	88,660
Maintenance-Grounds	3,621	-	-	-	5,594	-	-	-	9,215
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	233,369	-	-	-	139,312	-	-	-	372,681
Transportation-Activity Program	8,962	-	-	-	-	-	-	-	8,962
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	57,929	-	-	-	-	-	-	-	57,929
TOTAL SUPPORT SERVICES	1,423,943	27,097	-	-	144,906	-	-	3,290	1,595,946
Food Services Program	8,443	-	156,740	-	-	-	-	-	165,183
Community Services Program	-	-	-	-	-	-	-	1,200	-
TOTAL NON-INSTRUCTION	8,443	-	156,740	-	-	-	-	1,200	165,183
Capital Assets Program	-	-	-	-	944,163	-	-	-	944,163
Debt Services Prg - Principal	-	-	-	210,515	-	-	-	-	210,515
Debt Services Prg - Interest	-	-	-	18,400	-	-	-	-	18,400
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,672,879	338,545	156,740	228,915	1,089,069	-	-	4,490	5,486,148
Transfers Out	274,558	36,465	-	-	131,905	-	-	-	442,928
TOTAL EXPENDITURES & TRANS	3,947,437	375,010	156,740	228,915	1,220,974	-	-	4,490	5,929,076
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(1,634)	(28,330)	6,977	86,051	5,260,721	-	-	(1,530)	5,323,785
Fund Balance as of July 1, 2001	609,292	89,144	18,142	220,778	459,797	-	-	1,530	1,397,153
Fund Balance as of June 30, 2002	607,658	60,814	25,119	306,829	5,720,518	-	-	-	6,720,938

CANYON COUNTY

PARMA SCHOOL DISTRICT # 137

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	640,938	-	-	301,334	195,777	-	-	-	1,138,049
Other Local	68,669	10,660	77,610	-	68,861	-	-	-	225,800
State Sources	4,694,681	101,907	-	-	31,983	-	-	-	4,828,571
Federal Sources	-	308,211	227,980	-	-	-	-	-	536,191
Other Sources	1,081	-	-	-	-	-	-	-	1,081
TOTAL REVENUE	5,405,369	420,778	305,590	301,334	296,621	-	-	-	6,729,692
Transfers In	6,000	6,000	32,061	-	590,989	-	-	-	635,050
TOTAL REVENUE & TRANSFERS	5,411,369	426,778	337,651	301,334	887,610	-	-	-	7,364,742
EXPENDITURES									
Elementary School Program	1,097,504	217,523	-	-	-	-	-	-	1,315,027
Secondary School Program	1,651,868	34,764	-	-	31,983	-	-	-	1,718,615
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	471,941	-	-	-	-	-	-	-	471,941
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	132,326	-	-	-	-	-	-	-	132,326
School Activity Program	-	426	-	-	-	-	-	-	426
Summer School Program	-	5,356	-	-	-	-	-	-	5,356
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,353,639	258,069	-	-	31,983	-	-	-	3,643,691
Attend./Guidance/Health Program	27,838	31,604	-	-	-	-	-	-	59,442
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	195,017	137,762	-	-	-	-	-	-	332,779
Educational Media Program	126,846	-	-	-	-	-	-	-	126,846
Board of Education Program	14,146	-	-	-	-	-	-	-	14,146
District Administration Program	361,626	-	-	-	-	-	-	-	361,626
School Administration Program	311,465	-	-	-	-	-	-	-	311,465
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	443,752	-	-	-	-	-	-	-	443,752
Maintenance-Bldgs. & Equip	51,316	-	-	-	-	-	-	-	51,316
Maintenance-Grounds	26,386	-	-	-	-	-	-	-	26,386
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	342,586	-	-	-	-	-	-	-	342,586
Transportation-Activity Program	13,364	-	-	-	-	-	-	-	13,364
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,914,342	169,366	-	-	-	-	-	-	2,083,708
Food Services Program	22,371	-	320,413	-	-	-	-	-	342,784
Community Services Program	-	1,500	-	-	-	-	-	-	1,500
TOTAL NON-INSTRUCTION	22,371	1,500	320,413	-	-	-	-	-	344,284
Capital Assets Program	-	-	-	-	1,292,443	-	-	-	1,292,443
Debt Services Prg - Principal	-	-	-	135,000	42,044	-	-	-	177,044
Debt Services Prg - Interest	-	-	-	258,448	-	-	-	-	258,448
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	5,290,352	428,935	320,413	393,448	1,366,470	-	-	-	7,799,618
Transfers Out	78,811	6,000	-	-	550,239	-	-	-	635,050
TOTAL EXPENDITURES & TRANS	5,369,163	434,935	320,413	393,448	1,916,709	-	-	-	8,434,668
Excess (Deficiency) of Revenue Over Expenditures & Transfers	42,206	(8,157)	17,238	(92,114)	(1,029,099)	-	-	-	(1,069,926)
Fund Balance as of July 1, 2001	493,539	20,525	(24,734)	519,112	1,115,604	-	-	-	2,124,046
Fund Balance as of June 30, 2002	535,745	12,368	(7,496)	426,998	86,505	-	-	-	1,054,120

CANYON COUNTY

VALLIVUE SCHOOL DISTRICT # 139

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	3,664,880	-	-	2,539,218	456,135	-	-	-	6,660,233
Other Local	345,911	1,689,028	491,284	66,254	195,071	-	-	-	2,787,548
State Sources	14,604,584	426,030	-	-	111,819	-	-	-	15,142,433
Federal Sources	-	1,283,119	624,354	-	-	-	-	-	1,907,473
Other Sources	45	-	-	-	66,245	-	-	-	66,290
TOTAL REVENUE	18,615,420	3,398,177	1,115,638	2,605,472	829,270	-	-	-	26,563,977
Transfers In	-	-	-	-	74,300	-	-	-	74,300
TOTAL REVENUE & TRANSFERS	18,615,420	3,398,177	1,115,638	2,605,472	903,570	-	-	-	26,638,277
EXPENDITURES									
Elementary School Program	4,866,894	618,230	-	-	144,126	-	-	-	5,629,250
Secondary School Program	4,898,633	244,867	-	-	166,102	-	-	-	5,309,602
Alternative School Program	103,714	-	-	-	-	-	-	-	103,714
Exceptional Child Program	1,426,319	422,538	-	-	-	-	-	-	1,848,857
Preschool Exceptional Program	6,122	35,491	-	-	-	-	-	-	41,613
Gifted & Talented Program	89,744	-	-	-	-	-	-	-	89,744
Interscholastic Program	301,800	-	-	-	-	-	-	-	301,800
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	11,693,226	1,321,126	-	-	310,228	-	-	-	13,324,580
Attend./Guidance/Health Program	741,190	110,201	-	-	-	-	-	-	851,391
Special Services Program	655,506	21	-	-	-	-	-	-	655,527
Instruction Improvement Program	318,022	440,881	-	-	-	-	-	-	758,903
Educational Media Program	259,234	15,104	-	-	-	-	-	-	274,338
Board of Education Program	14,808	-	-	-	-	-	-	-	14,808
District Administration Program	261,118	-	-	-	-	-	-	-	261,118
School Administration Program	1,088,922	-	-	-	-	-	-	-	1,088,922
Business Operation Program	366,786	1,290,494	-	-	30,987	-	-	-	1,688,267
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,304,105	-	-	-	-	-	-	-	1,304,105
Maintenance-Bldgs. & Equip	412,378	-	-	-	-	-	-	-	412,378
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	38,769	-	-	-	-	-	-	-	38,769
Transport-School Program	1,267,437	-	-	-	-	-	-	-	1,267,437
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	8,567	-	-	-	-	-	-	-	8,567
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	6,736,842	1,856,701	-	-	30,987	-	-	-	8,624,530
Food Services Program	91,753	-	1,068,584	-	-	-	-	-	1,160,337
Community Services Program	75,933	400	-	-	-	-	-	-	76,333
TOTAL NON-INSTRUCTION	167,686	400	1,068,584	-	-	-	-	-	1,236,670
Capital Assets Program	-	-	-	-	8,560,983	-	-	-	8,560,983
Debt Services Prg - Principal	-	-	-	1,010,000	323,854	-	-	-	1,333,854
Debt Services Prg - Interest	-	-	-	1,403,529	-	-	-	-	1,403,529
Debt Services Prg - Refunded Debt	-	-	-	4,206	-	-	-	-	4,206
TOTAL EXPENDITURES	18,597,754	3,178,227	1,068,584	2,417,735	9,226,052	-	-	-	34,488,352
Transfers Out	35,000	-	39,300	-	-	-	-	-	74,300
TOTAL EXPENDITURES & TRANS	18,632,754	3,178,227	1,107,884	2,417,735	9,226,052	-	-	-	34,562,652
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(17,334)	219,950	7,754	187,737	(8,322,482)	-	-	-	(7,924,375)
Fund Balance as of July 1, 2001	1,520,544	339,454	190,952	2,631,452	10,056,736	-	-	-	14,739,138
Fund Balance as of June 30, 2002	1,503,210	559,404	198,706	2,819,189	1,734,254	-	-	-	6,814,763

CARIBOU COUNTY

GRACE JOINT SCHOOL DISTRICT # 148

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	241,935	-	-	-	230,676	-	-	-	472,611
Other Local	45,784	210	66,751	-	-	-	-	6,840	112,745
State Sources	3,004,116	73,417	-	-	16,962	-	-	-	3,094,495
Federal Sources	-	355,562	104,416	-	-	-	-	-	459,978
Other Sources	-	-	-	-	70,000	-	-	-	70,000
TOTAL REVENUE	3,291,835	429,189	171,167	-	317,638	-	-	6,840	4,209,829
Transfers In	-	49,894	-	80,000	39,000	-	-	-	168,894
TOTAL REVENUE & TRANSFERS	3,291,835	479,083	171,167	80,000	356,638	-	-	6,840	4,378,723
EXPENDITURES									
Elementary School Program	784,961	111,576	-	-	-	-	-	-	896,537
Secondary School Program	895,259	82,131	-	-	-	-	-	-	977,390
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	247,868	69,987	-	-	-	-	-	-	317,855
Preschool Exceptional Program	39,226	170,289	-	-	-	-	-	-	209,515
Gifted & Talented Program	2,248	-	-	-	-	-	-	-	2,248
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	89,348	-	-	-	-	-	-	-	89,348
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,058,910	433,983	-	-	-	-	-	-	2,492,893
Attend./Guidance/Health Program	58,368	38,635	-	-	-	-	-	-	97,003
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	1,008	7,334	-	-	-	-	-	6,623	8,342
Educational Media Program	63,539	-	-	-	-	-	-	-	63,539
Board of Education Program	12,215	-	-	-	-	-	-	-	12,215
District Administration Program	130,859	-	-	-	-	-	-	-	130,859
School Administration Program	211,824	3,000	-	-	-	-	-	-	214,824
Business Operation Program	25,410	-	-	-	-	-	-	-	25,410
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	322,614	-	-	-	-	-	-	-	322,614
Maintenance-Bldgs. & Equip	56,461	-	-	-	2,673	-	-	-	59,134
Maintenance-Grounds	5,770	-	-	-	-	-	-	-	5,770
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	222,352	2,054	-	-	40,342	-	-	-	264,748
Transportation-Activity Program	12,467	-	-	-	-	-	-	-	12,467
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,122,887	51,023	-	-	43,015	-	-	6,623	1,216,925
Food Services Program	20,996	-	183,458	-	-	-	-	-	204,454
Community Services Program	-	-	-	-	-	-	-	4,000	-
TOTAL NON-INSTRUCTION	20,996	-	183,458	-	-	-	-	4,000	204,454
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	75,000	-	-	-	-	75,000
Debt Services Prg - Interest	244	-	-	5,234	-	-	-	-	5,478
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,203,037	485,006	183,458	80,234	43,015	-	-	10,623	3,994,750
Transfers Out	88,894	-	-	-	80,000	-	-	-	168,894
TOTAL EXPENDITURES & TRANS	3,291,931	485,006	183,458	80,234	123,015	-	-	10,623	4,163,644
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(96)	(5,923)	(12,291)	(234)	233,623	-	-	(3,783)	215,079
Fund Balance as of July 1, 2001	1,605	32,315	86,845	1,563	150,394	-	-	57,150	272,722
Fund Balance as of June 30, 2002	1,509	26,392	74,554	1,329	384,017	-	-	53,367	487,801

CARIBOU COUNTY

NORTH GEM SCHOOL DISTRICT # 149

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	287,703	-	-	-	69,357	-	-	-	357,060
Other Local	26,724	3,500	30,304	-	-	-	-	-	60,528
State Sources	1,180,871	58,275	-	-	6,023	-	-	-	1,245,169
Federal Sources	-	68,111	30,331	-	-	-	-	-	98,442
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,495,298	129,886	60,635	-	75,380	-	-	-	1,761,199
Transfers In	-	-	6,000	-	30,000	-	-	-	36,000
TOTAL REVENUE & TRANSFERS	1,495,298	129,886	66,635	-	105,380	-	-	-	1,797,199
EXPENDITURES									
Elementary School Program	390,007	33,365	-	-	-	-	-	-	423,372
Secondary School Program	429,858	54,238	-	-	-	-	-	-	484,096
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	93,274	19,285	-	-	-	-	-	-	112,559
Preschool Exceptional Program	-	2,282	-	-	-	-	-	-	2,282
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	60,510	-	-	-	-	-	-	-	60,510
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	973,649	109,170	-	-	-	-	-	-	1,082,819
Attend./Guidance/Health Program	28,932	890	-	-	-	-	-	-	29,822
Special Services Program	2,590	11,003	-	-	-	-	-	-	13,593
Instruction Improvement Program	23,426	7,887	-	-	-	-	-	-	31,313
Educational Media Program	42,733	2,699	-	-	-	-	-	-	45,432
Board of Education Program	26,222	-	-	-	-	-	-	-	26,222
District Administration Program	96,176	2,029	-	-	-	-	-	-	98,205
School Administration Program	45,464	-	-	-	-	-	-	-	45,464
Business Operation Program	57,877	-	-	-	-	-	-	-	57,877
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	141,353	-	-	-	-	-	-	-	141,353
Maintenance-Bldgs. & Equip	-	-	-	-	76,149	-	-	-	76,149
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	100,890	-	-	-	22,318	-	-	-	123,208
Transportation-Activity Program	5,666	-	-	-	-	-	-	-	5,666
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	571,329	24,508	-	-	98,467	-	-	-	694,304
Food Services Program	5,774	-	73,817	-	-	-	-	-	79,591
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	5,774	-	73,817	-	-	-	-	-	79,591
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,550,752	133,678	73,817	-	98,467	-	-	-	1,856,714
Transfers Out	36,000	-	-	-	-	-	-	-	36,000
TOTAL EXPENDITURES & TRANS	1,586,752	133,678	73,817	-	98,467	-	-	-	1,892,714
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(91,454)	(3,792)	(7,182)	-	6,913	-	-	-	(95,515)
Fund Balance as of July 1, 2001	358,253	15,868	9,020	-	90,370	-	-	-	473,511
Fund Balance as of June 30, 2002	266,799	12,076	1,838	-	97,283	-	-	-	377,996

CARIBOU COUNTY

SODA SPRINGS JOINT SCHOOL DISTRICT # 150

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,768,532	-	-	712,225	511,445	-	-	-	2,992,202
Other Local	248,226	-	89,217	15,516	6,824	-	-	-	359,783
State Sources	4,296,875	69,540	-	-	34,620	-	-	-	4,401,035
Federal Sources	-	223,348	64,852	-	-	-	-	-	288,200
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,313,633	292,888	154,069	727,741	552,889	-	-	-	8,041,220
Transfers In	-	1,292	-	-	61,287	-	-	-	62,579
TOTAL REVENUE & TRANSFERS	6,313,633	294,180	154,069	727,741	614,176	-	-	-	8,103,799
EXPENDITURES									
Elementary School Program	1,669,510	50,777	-	-	21,370	-	-	-	1,741,657
Secondary School Program	2,044,724	2,523	-	-	30,740	-	-	-	2,077,987
Alternative School Program	70,923	-	-	-	-	-	-	-	70,923
Exceptional Child Program	335,513	119,912	-	-	151	-	-	-	455,576
Preschool Exceptional Program	15,805	8,539	-	-	-	-	-	-	24,344
Gifted & Talented Program	17,334	-	-	-	-	-	-	-	17,334
Interscholastic Program	117,931	-	-	-	-	-	-	-	117,931
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,271,740	181,751	-	-	52,261	-	-	-	4,505,752
Attend./Guidance/Health Program	155,091	24,624	-	-	-	-	-	-	179,715
Special Services Program	70,791	-	-	-	-	-	-	-	70,791
Instruction Improvement Program	20,254	74,148	-	-	32,423	-	-	-	126,825
Educational Media Program	142,231	-	-	-	-	-	-	-	142,231
Board of Education Program	22,867	-	-	-	-	-	-	-	22,867
District Administration Program	128,312	-	-	-	352	-	-	-	128,664
School Administration Program	441,243	-	-	-	-	-	-	-	441,243
Business Operation Program	53,908	-	-	-	4,052	-	-	-	57,960
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	639,361	-	-	-	-	-	-	-	639,361
Maintenance-Bldgs. & Equip	-	-	-	-	376,470	-	-	-	376,470
Maintenance-Grounds	22,900	-	-	-	-	-	-	-	22,900
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	266,597	-	-	-	38,511	-	-	-	305,108
Transportation-Activity Program	23,814	-	-	-	-	-	-	-	23,814
General Transportation Program	5,633	-	-	-	-	-	-	-	5,633
Other Support Services Program	-	3,643	-	-	-	-	-	-	3,643
TOTAL SUPPORT SERVICES	1,993,002	102,415	-	-	451,808	-	-	-	2,547,225
Food Services Program	54,262	-	141,055	-	-	-	-	-	195,317
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	54,262	-	141,055	-	-	-	-	-	195,317
Capital Assets Program	-	-	-	198,193	-	-	-	-	198,193
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,319,004	284,166	141,055	198,193	504,069	-	-	-	7,446,487
Transfers Out	62,579	-	-	-	-	-	-	-	62,579
TOTAL EXPENDITURES & TRANS	6,381,583	284,166	141,055	198,193	504,069	-	-	-	7,509,066
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(67,950)	10,014	13,014	529,548	110,107	-	-	-	594,733
Fund Balance as of July 1, 2001	659,615	49,388	27,798	555,364	255,621	-	-	-	1,547,786
Fund Balance as of June 30, 2002	591,665	59,402	40,812	1,084,912	365,728	-	-	-	2,142,519

CASSIA COUNTY

CASSIA COUNTY JOINT SCHOOL DISTRICT # 151

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	3,061,275	-	-	1,867,557	400,213	-	-	-	5,329,045
Other Local	618,657	15,685	328,346	-	409,012	-	-	7,458	1,371,700
State Sources	21,337,139	324,977	-	-	159,955	-	-	-	21,822,071
Federal Sources	-	2,452,750	855,015	-	-	-	-	-	3,307,765
Other Sources	2,031	-	-	-	47,150	-	-	-	49,181
TOTAL REVENUE	25,019,102	2,793,412	1,183,361	1,867,557	1,016,330	-	-	7,458	31,879,762
Transfers In	10,000	-	84,679	250,000	254,169	-	-	-	598,848
TOTAL REVENUE & TRANSFERS	25,029,102	2,793,412	1,268,040	2,117,557	1,270,499	-	-	7,458	32,478,610
EXPENDITURES									
Elementary School Program	6,091,936	1,071,216	-	-	-	-	-	-	7,163,152
Secondary School Program	7,310,642	243,867	-	-	5,342	-	-	-	7,559,851
Alternative School Program	320,130	-	-	-	-	-	-	-	320,130
Exceptional Child Program	1,622,033	501,386	-	-	-	-	-	-	2,123,419
Preschool Exceptional Program	72,693	42,482	-	-	-	-	-	-	115,175
Gifted & Talented Program	31,627	-	-	-	-	-	-	1,977	31,627
Interscholastic Program	366,444	-	-	-	-	-	-	-	366,444
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	862	24,135	-	-	-	-	-	-	24,997
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	15,816,367	1,883,086	-	-	5,342	-	-	1,977	17,704,795
Attend./Guidance/Health Program	625,568	341,739	-	-	-	-	-	-	967,307
Special Services Program	537,095	167,882	-	-	-	-	-	-	704,977
Instruction Improvement Program	173,347	101,693	-	-	8,047	-	-	-	283,087
Educational Media Program	593,126	-	-	-	-	-	-	-	593,126
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	819,154	-	-	-	-	-	-	-	819,154
School Administration Program	1,763,182	-	-	-	-	-	-	-	1,763,182
Business Operation Program	434,821	-	-	-	-	-	-	-	434,821
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	2,565,098	695	-	-	-	-	-	-	2,565,793
Maintenance-Bldgs. & Equip	562,736	-	-	-	-	-	-	-	562,736
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	1,270,391	-	-	-	-	-	-	-	1,270,391
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	9,344,518	612,009	-	-	8,047	-	-	-	9,964,574
Food Services Program	9,653	-	1,248,709	-	-	-	-	-	1,258,362
Community Services Program	-	-	-	-	-	-	-	500	-
TOTAL NON-INSTRUCTION	9,653	-	1,248,709	-	-	-	-	500	1,258,362
Capital Assets Program	119	-	-	-	946,874	-	-	-	946,993
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	1,796,697	-	-	-	-	1,796,697
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	25,170,657	2,495,095	1,248,709	1,796,697	960,263	-	-	2,477	31,671,421
Transfers Out	239,822	10,000	-	-	349,026	-	-	-	598,848
TOTAL EXPENDITURES & TRANS	25,410,479	2,505,095	1,248,709	1,796,697	1,309,289	-	-	2,477	32,270,269
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(381,377)	288,317	19,331	320,860	(38,790)	-	-	4,981	208,341
Fund Balance as of July 1, 2001	953,521	(98,455)	35,892	743,934	908,833	-	-	65,994	2,543,725
Fund Balance as of June 30, 2002	572,144	189,862	55,223	1,064,794	870,043	-	-	70,975	2,752,066

CLARK COUNTY

CLARK COUNTY JOINT SCHOOL DISTRICT # 161

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	276,566	-	-	316,843	-	-	-	-	593,409
Other Local	68,879	4,829	8,882	1,873	65,959	-	-	11,600	150,422
State Sources	1,242,620	44,318	-	-	6,714	-	-	-	1,293,652
Federal Sources	15,975	212,343	46,218	-	-	-	-	-	274,536
Other Sources	-	-	-	-	3,955,274	-	-	-	3,955,274
TOTAL REVENUE	1,604,040	261,490	55,100	318,716	4,027,947	-	-	11,600	6,267,293
Transfers In	12,000	-	-	-	26,393	-	-	-	38,393
TOTAL REVENUE & TRANSFERS	1,616,040	261,490	55,100	318,716	4,054,340	-	-	11,600	6,305,686
EXPENDITURES									
Elementary School Program	332,372	36,420	-	-	-	-	-	-	368,792
Secondary School Program	451,019	34,863	-	-	-	-	-	-	485,882
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	64,446	45,167	-	-	-	-	-	-	109,613
Preschool Exceptional Program	-	4,470	-	-	-	-	-	-	4,470
Gifted & Talented Program	726	-	-	-	-	-	-	-	726
Interscholastic Program	35,970	14,916	-	-	-	-	-	-	50,886
School Activity Program	288	-	-	-	-	-	-	-	288
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	884,821	135,836	-	-	-	-	-	-	1,020,657
Attend./Guidance/Health Program	53,899	5,460	-	-	-	-	-	-	59,359
Special Services Program	12,703	8,607	-	-	-	-	-	-	21,310
Instruction Improvement Program	-	7,519	-	-	-	-	-	-	7,519
Educational Media Program	64,129	2,532	-	-	-	-	-	-	66,661
Board of Education Program	17,989	17,818	-	-	-	-	-	-	35,807
District Administration Program	109,698	-	-	-	-	-	-	-	109,698
School Administration Program	99,431	-	-	-	-	-	-	-	99,431
Business Operation Program	25,649	-	-	-	-	-	-	-	25,649
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	78,226	-	-	-	-	-	-	-	78,226
Maintenance-Bldgs. & Equip	54,222	-	-	-	7,368	-	-	1,425	61,590
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	132,876	-	-	-	-	-	-	-	132,876
Transportation-Activity Program	6,946	-	-	-	-	-	-	-	6,946
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	53,984	-	-	-	-	-	-	53,984
TOTAL SUPPORT SERVICES	655,768	95,920	-	-	7,368	-	-	1,425	759,056
Food Services Program	38,478	-	44,806	-	-	-	-	-	83,284
Community Services Program	-	-	-	-	-	-	-	8,400	-
TOTAL NON-INSTRUCTION	38,478	-	44,806	-	-	-	-	8,400	83,284
Capital Assets Program	-	-	-	-	2,862,863	-	-	-	2,862,863
Debt Services Prg - Principal	-	-	-	30,631	-	-	-	-	30,631
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,579,067	231,756	44,806	30,631	2,870,231	-	-	9,825	4,756,491
Transfers Out	26,393	12,000	-	-	-	-	-	-	38,393
TOTAL EXPENDITURES & TRANS	1,605,460	243,756	44,806	30,631	2,870,231	-	-	9,825	4,794,884
Excess (Deficiency) of Revenue Over Expenditures & Transfers	10,580	17,734	10,294	288,085	1,184,109	-	-	1,775	1,510,802
Fund Balance as of July 1, 2001	123,418	116,509	9,587	-	(87,240)	-	-	28,274	162,274
Fund Balance as of June 30, 2002	133,998	134,243	19,881	288,085	1,096,869	-	-	30,049	1,673,076

CLEARWATER COUNTY

OROFINO JOINT SCHOOL DISTRICT # 171

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,369,861	-	-	-	-	-	-	-	2,369,861
Other Local	121,584	48,579	99,993	-	4,604	-	-	12,735	274,760
State Sources	6,314,956	197,605	-	-	45,792	-	-	-	6,558,353
Federal Sources	13,172	1,054,999	241,507	-	-	-	-	-	1,309,678
Other Sources	11,827	-	-	-	-	-	-	-	11,827
TOTAL REVENUE	8,831,400	1,301,183	341,500	-	50,396	-	-	12,735	10,524,479
Transfers In	113,719	177	49,305	-	98,310	-	-	-	261,511
TOTAL REVENUE & TRANSFERS	8,945,119	1,301,360	390,805	-	148,706	-	-	12,735	10,785,990
EXPENDITURES									
Elementary School Program	1,896,142	255,825	-	-	-	-	-	-	2,151,967
Secondary School Program	2,518,943	204,280	-	-	-	-	-	4,204	2,723,223
Alternative School Program	111,660	-	-	-	-	-	-	-	111,660
Exceptional Child Program	622,413	362,466	-	-	-	-	-	-	984,879
Preschool Exceptional Program	61,020	10,087	-	-	-	-	-	-	71,107
Gifted & Talented Program	61,835	-	-	-	-	-	-	-	61,835
Interscholastic Program	211,769	-	-	-	-	-	-	-	211,769
School Activity Program	76,114	-	-	-	-	-	-	-	76,114
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,559,896	832,658	-	-	-	-	-	4,204	6,392,554
Attend./Guidance/Health Program	228,894	18,333	-	-	-	-	-	-	247,227
Special Services Program	235,990	5,244	-	-	-	-	-	-	241,234
Instruction Improvement Program	162,648	101,020	-	-	-	-	-	-	263,668
Educational Media Program	222,692	-	-	-	-	-	-	-	222,692
Board of Education Program	12,250	-	-	-	-	-	-	-	12,250
District Administration Program	83,324	-	-	-	-	-	-	-	83,324
School Administration Program	586,888	266	-	-	-	-	-	-	587,154
Business Operation Program	119,307	5,346	-	-	-	-	-	-	124,653
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	921,914	-	-	-	-	-	-	-	921,914
Maintenance-Bldgs. & Equip	68,436	-	-	-	104,825	-	-	-	173,261
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	589,719	75,255	-	-	-	-	-	-	664,974
Transportation-Activity Program	33,777	-	-	-	-	-	-	-	33,777
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,265,839	205,464	-	-	104,825	-	-	-	3,576,128
Food Services Program	20,515	-	390,805	-	-	-	-	-	411,320
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	20,515	-	390,805	-	-	-	-	-	411,320
Capital Assets Program	-	42,286	-	-	-	-	-	-	42,286
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,846,250	1,080,408	390,805	-	104,825	-	-	4,204	10,422,288
Transfers Out	147,792	113,719	-	-	-	-	-	-	261,511
TOTAL EXPENDITURES & TRANS	8,994,042	1,194,127	390,805	-	104,825	-	-	4,204	10,683,799
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(48,923)	107,233	-	-	43,881	-	-	8,531	102,191
Fund Balance as of July 1, 2001	48,923	459,898	-	-	152,915	-	-	31,005	661,736
Fund Balance as of June 30, 2002	-	567,131	-	-	196,796	-	-	39,536	763,927

CUSTER COUNTY

CHALLIS JOINT SCHOOL DISTRICT # 181

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,075,594	-	-	-	58,257	-	-	-	1,133,851
Other Local	58,751	20,745	41,224	-	18,085	-	-	55,459	138,805
State Sources	2,642,877	49,709	-	-	18,360	-	-	-	2,710,946
Federal Sources	35,945	308,823	58,390	-	-	-	-	-	403,158
Other Sources	-	-	-	-	1,000	-	-	-	1,000
TOTAL REVENUE	3,813,167	379,277	99,614	-	95,702	-	-	55,459	4,387,760
Transfers In	4,976	6,900	5,458	-	52,841	-	-	-	70,175
TOTAL REVENUE & TRANSFERS	3,818,143	386,177	105,072	-	148,543	-	-	55,459	4,457,935
EXPENDITURES									
Elementary School Program	882,426	143,863	-	-	-	-	-	3,436	1,026,289
Secondary School Program	1,182,686	45,522	-	-	-	-	-	1,387	1,228,208
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	162,758	85,459	-	-	-	-	-	-	248,217
Preschool Exceptional Program	-	3,245	-	-	-	-	-	-	3,245
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	57,170	1,611	-	-	-	-	-	2,464	58,781
School Activity Program	3,929	1,323	-	-	-	-	-	2,250	5,252
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	22,626	-	-	-	-	-	-	22,626
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,288,969	303,649	-	-	-	-	-	9,537	2,592,618
Attend./Guidance/Health Program	124,573	5,602	-	-	-	-	-	-	130,175
Special Services Program	30,772	4,066	-	-	-	-	-	-	34,838
Instruction Improvement Program	13,373	50,641	-	-	-	-	-	-	64,014
Educational Media Program	114,363	9,113	-	-	-	-	-	-	123,476
Board of Education Program	22,790	-	-	-	-	-	-	-	22,790
District Administration Program	105,483	-	-	-	-	-	-	-	105,483
School Administration Program	278,343	7,055	-	-	-	-	-	-	285,398
Business Operation Program	118,102	439	-	-	-	-	-	-	118,541
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	310,705	-	-	-	-	-	-	-	310,705
Maintenance-Bldgs. & Equip	141,077	-	-	-	-	-	-	-	141,077
Maintenance-Grounds	16,091	-	-	-	-	-	-	-	16,091
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	287,379	-	-	-	-	-	-	-	287,379
Transportation-Activity Program	24,704	-	-	-	-	-	-	-	24,704
General Transportation Program	3,556	12,288	-	-	-	-	-	-	15,844
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,591,311	89,204	-	-	-	-	-	-	1,680,515
Food Services Program	-	439	109,465	-	-	-	-	-	109,904
Community Services Program	57	-	-	-	-	-	-	31,634	57
TOTAL NON-INSTRUCTION	57	439	109,465	-	-	-	-	31,634	109,961
Capital Assets Program	-	-	-	-	101,384	-	-	600	101,384
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,880,337	393,292	109,465	-	101,384	-	-	41,771	4,484,478
Transfers Out	58,299	11,876	-	-	-	-	-	-	70,175
TOTAL EXPENDITURES & TRANS	3,938,636	405,168	109,465	-	101,384	-	-	41,771	4,554,653
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(120,493)	(18,991)	(4,393)	-	47,159	-	-	13,688	(96,718)
Fund Balance as of July 1, 2001	298,017	267,660	3,422	-	371,409	-	-	850,033	940,508
Fund Balance as of June 30, 2002	177,524	248,669	(971)	-	418,568	-	-	863,721	843,790

CUSTER COUNTY

MACKAY JOINT SCHOOL DISTRICT # 182

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	219,595	-	-	-	65,941	-	-	-	285,536
Other Local	69,187	735	27,913	-	7,338	-	-	-	105,173
State Sources	1,663,455	72,728	-	-	8,170	-	-	-	1,744,353
Federal Sources	2,319	133,787	35,530	-	-	-	-	-	171,636
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,954,556	207,250	63,443	-	81,449	-	-	-	2,306,698
Transfers In	-	790	20,500	-	29,000	-	-	-	50,290
TOTAL REVENUE & TRANSFERS	1,954,556	208,040	83,943	-	110,449	-	-	-	2,356,988
EXPENDITURES									
Elementary School Program	475,221	95,789	-	-	-	-	-	-	571,010
Secondary School Program	579,593	90,756	-	-	-	-	-	-	670,349
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	114,967	-	-	-	-	-	-	-	114,967
Preschool Exceptional Program	27,460	-	-	-	-	-	-	-	27,460
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	35,419	-	-	-	-	-	-	-	35,419
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,232,660	186,545	-	-	-	-	-	-	1,419,205
Attend./Guidance/Health Program	54,942	-	-	-	-	-	-	-	54,942
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	63,807	-	-	-	-	-	-	-	63,807
Board of Education Program	2,682	-	-	-	-	-	-	-	2,682
District Administration Program	88,160	5,841	-	-	-	-	-	-	94,001
School Administration Program	144,472	1,295	-	-	-	-	-	-	145,767
Business Operation Program	3,575	-	-	-	-	-	-	-	3,575
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	184,741	-	-	-	-	-	-	-	184,741
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	150,613	-	-	-	-	-	-	-	150,613
Transportation-Activity Program	15,354	-	-	-	-	-	-	-	15,354
General Transportation Program	2,114	-	-	-	-	-	-	-	2,114
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	710,460	7,136	-	-	-	-	-	-	717,596
Food Services Program	8,102	-	63,578	-	-	-	-	-	71,680
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	8,102	-	63,578	-	-	-	-	-	71,680
Capital Assets Program	-	-	-	-	108,455	-	-	-	108,455
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,951,222	193,681	63,578	-	108,455	-	-	-	2,316,936
Transfers Out	50,290	-	-	-	-	-	-	-	50,290
TOTAL EXPENDITURES & TRANS	2,001,512	193,681	63,578	-	108,455	-	-	-	2,367,226
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(46,956)	14,359	20,365	-	1,994	-	-	-	(10,238)
Fund Balance as of July 1, 2001	335,706	22,186	(18,599)	-	3,975	-	-	-	343,268
Fund Balance as of June 30, 2002	288,750	36,545	1,766	-	5,969	-	-	-	333,030

ELMORE COUNTY

PRAIRIE ELEMENTARY SCHOOL DISTRICT # 191

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	3,745	-	-	-	-	-	-	-	3,745
Other Local	374	100	-	-	-	-	-	-	474
State Sources	91,908	6,753	-	-	161	-	-	-	98,822
Federal Sources	-	261	-	-	-	-	-	-	261
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	96,027	7,114	-	-	161	-	-	-	103,302
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	96,027	7,114	-	-	161	-	-	-	103,302
EXPENDITURES									
Elementary School Program	59,164	5,545	-	-	-	-	-	-	64,709
Secondary School Program	-	-	-	-	-	-	-	-	-
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	1,973	-	-	-	-	-	-	-	1,973
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	61,137	5,545	-	-	-	-	-	-	66,682
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	3,519	604	-	-	-	-	-	-	4,123
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	11,107	-	-	-	-	-	-	-	11,107
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	6,714	-	-	-	-	-	-	-	6,714
Maintenance-Bldgs. & Equip	2,863	639	-	-	-	-	-	-	3,502
Maintenance-Grounds	756	-	-	-	167	-	-	-	923
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	11,442	-	-	-	-	-	-	-	11,442
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	36,401	1,243	-	-	167	-	-	-	37,811
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	97,538	6,788	-	-	167	-	-	-	104,493
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	97,538	6,788	-	-	167	-	-	-	104,493
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(1,511)	326	-	-	(6)	-	-	-	(1,191)
Fund Balance as of July 1, 2001	35,525	2,817	-	-	56	-	-	-	38,398
Fund Balance as of June 30, 2002	34,014	3,143	-	-	50	-	-	-	37,207

ELMORE COUNTY

GLENNS FERRY JOINT SCHOOL DISTRICT # 192

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	537,011	-	-	119,842	-	-	-	-	656,853
Other Local	94,880	6,633	43,096	3,071	8,537	-	-	-	156,217
State Sources	2,736,488	101,784	-	-	19,215	-	-	-	2,857,487
Federal Sources	-	317,908	157,152	-	-	-	-	-	475,060
Other Sources	-	-	-	-	68,204	-	-	-	68,204
TOTAL REVENUE	3,368,379	426,325	200,248	122,913	95,956	-	-	-	4,213,821
Transfers In	-	-	-	-	72,789	-	-	-	72,789
TOTAL REVENUE & TRANSFERS	3,368,379	426,325	200,248	122,913	168,745	-	-	-	4,286,610
EXPENDITURES									
Elementary School Program	687,784	87,381	-	-	-	-	-	-	775,165
Secondary School Program	1,090,028	148,644	-	-	-	-	-	-	1,238,672
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	130,349	82,159	-	-	-	-	-	-	212,508
Preschool Exceptional Program	8,141	4,120	-	-	-	-	-	-	12,261
Gifted & Talented Program	27,312	-	-	-	-	-	-	-	27,312
Interscholastic Program	105,035	-	-	-	-	-	-	-	105,035
School Activity Program	802	-	-	-	-	-	-	-	802
Summer School Program	-	9,487	-	-	-	-	-	-	9,487
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,049,451	331,791	-	-	-	-	-	-	2,381,242
Attend./Guidance/Health Program	68,275	12,505	-	-	-	-	-	-	80,780
Special Services Program	37,410	-	-	-	-	-	-	-	37,410
Instruction Improvement Program	51,981	59,442	-	-	-	-	-	-	111,423
Educational Media Program	72,263	-	-	-	-	-	-	-	72,263
Board of Education Program	35,318	-	-	-	-	-	-	-	35,318
District Administration Program	94,952	-	-	-	-	-	-	-	94,952
School Administration Program	187,551	13,420	-	-	-	-	-	-	200,971
Business Operation Program	86,985	-	-	-	-	-	-	-	86,985
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	221,244	-	-	-	-	-	-	-	221,244
Maintenance-Bldgs. & Equip	134,237	-	-	-	-	-	-	-	134,237
Maintenance-Grounds	22,565	-	-	-	-	-	-	-	22,565
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	175,913	-	-	-	68,204	-	-	-	244,117
Transportation-Activity Program	9,741	-	-	-	-	-	-	-	9,741
General Transportation Program	903	-	-	-	-	-	-	-	903
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,199,338	85,367	-	-	68,204	-	-	-	1,352,909
Food Services Program	13,715	-	197,419	-	-	-	-	-	211,134
Community Services Program	-	4,801	-	-	-	-	-	-	4,801
TOTAL NON-INSTRUCTION	13,715	4,801	197,419	-	-	-	-	-	215,935
Capital Assets Program	33,890	19,362	-	-	61,713	-	-	-	114,965
Debt Services Prg - Principal	-	-	-	90,000	-	-	-	-	90,000
Debt Services Prg - Interest	-	-	-	24,891	-	-	-	-	24,891
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,296,394	441,321	197,419	114,891	129,917	-	-	-	4,179,942
Transfers Out	72,789	-	-	-	-	-	-	-	72,789
TOTAL EXPENDITURES & TRANS	3,369,183	441,321	197,419	114,891	129,917	-	-	-	4,252,731
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(804)	(14,996)	2,829	8,022	38,828	-	-	-	33,879
Fund Balance as of July 1, 2001	925,875	38,648	31,304	195,099	224,448	-	-	-	1,415,374
Fund Balance as of June 30, 2002	925,071	23,652	34,133	203,121	263,276	-	-	-	1,449,253

ELMORE COUNTY

MOUNTAIN HOME SCHOOL DISTRICT # 193

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,038,172	-	-	831,849	665,305	-	-	-	3,535,326
Other Local	253,304	219,791	531,188	33,747	28,246	-	-	-	1,066,276
State Sources	16,998,363	465,182	-	-	140,232	-	-	-	17,603,777
Federal Sources	3,323,172	2,068,908	498,936	-	327,521	-	-	-	6,218,537
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	22,613,011	2,753,881	1,030,124	865,596	1,161,304	-	-	-	28,423,916
Transfers In	19,014	46,176	46,250	-	16,662	-	-	-	128,102
TOTAL REVENUE & TRANSFERS	22,632,025	2,800,057	1,076,374	865,596	1,177,966	-	-	-	28,552,018
EXPENDITURES									
Elementary School Program	5,011,079	621,991	-	-	6,366	-	-	-	5,639,436
Secondary School Program	6,982,399	194,418	-	-	3,864	-	-	-	7,180,681
Alternative School Program	216,569	-	-	-	2,698	-	-	-	219,267
Exceptional Child Program	1,447,887	700,466	-	-	-	-	-	-	2,148,353
Preschool Exceptional Program	170,875	58,489	-	-	-	-	-	-	229,364
Gifted & Talented Program	129,857	-	-	-	-	-	-	-	129,857
Interscholastic Program	486,875	-	-	-	-	-	-	-	486,875
School Activity Program	2,298	-	-	-	-	-	-	-	2,298
Summer School Program	11,500	15,475	-	-	-	-	-	-	26,975
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	14,459,339	1,590,839	-	-	12,928	-	-	-	16,063,106
Attend./Guidance/Health Program	811,096	95,773	-	-	-	-	-	-	906,869
Special Services Program	767,199	189,874	-	-	-	-	-	-	957,073
Instruction Improvement Program	364,839	53,234	-	-	-	-	-	-	418,073
Educational Media Program	637,953	-	-	-	-	-	-	-	637,953
Board of Education Program	53,213	-	-	-	-	-	-	-	53,213
District Administration Program	423,221	84,205	-	-	40,593	-	-	-	548,019
School Administration Program	1,490,568	-	-	-	3,617	-	-	-	1,494,185
Business Operation Program	442,285	64,427	-	-	-	-	-	-	506,712
Central Service Program	292,208	62,712	-	-	-	-	-	-	354,920
Buildings-Care Program	1,538,073	-	-	-	-	-	-	-	1,538,073
Maintenance-Bldgs. & Equip	633,675	-	-	-	161,227	-	-	-	794,902
Maintenance-Grounds	85,661	-	-	-	-	-	-	-	85,661
Security Program	21,421	157	-	-	-	-	-	-	21,578
Transport-School Program	1,203,785	14,854	-	-	-	-	-	-	1,218,639
Transportation-Activity Program	13,706	-	-	-	-	-	-	-	13,706
General Transportation Program	-	-	-	-	1,979	-	-	-	1,979
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	8,778,903	565,236	-	-	207,416	-	-	-	9,551,555
Food Services Program	-	-	1,064,216	-	-	-	-	-	1,064,216
Community Services Program	-	16,784	-	-	-	-	-	-	16,784
TOTAL NON-INSTRUCTION	-	16,784	1,064,216	-	-	-	-	-	1,081,000
Capital Assets Program	41,037	159,404	-	-	1,255,143	-	-	-	1,455,584
Debt Services Prg - Principal	-	-	-	931,075	-	-	-	-	931,075
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	23,279,279	2,332,263	1,064,216	931,075	1,475,487	-	-	-	29,082,320
Transfers Out	101,394	19,014	7,694	-	-	-	-	-	128,102
TOTAL EXPENDITURES & TRANS	23,380,673	2,351,277	1,071,910	931,075	1,475,487	-	-	-	29,210,422
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(748,648)	448,780	4,464	(65,479)	(297,521)	-	-	-	(658,404)
Fund Balance as of July 1, 2001	616,215	583,637	(50,560)	1,475,023	474,277	-	-	-	3,098,592
Fund Balance as of June 30, 2002	(132,433)	1,032,417	(46,096)	1,409,544	176,756	-	-	-	2,440,188

FRANKLIN COUNTY

PRESTON JOINT SCHOOL DISTRICT # 201

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	800,553	-	-	-	532,332	-	-	-	1,332,885
Other Local	186,002	6,700	251,233	-	2,625	-	-	29,102	446,560
State Sources	9,362,747	232,289	-	-	76,606	-	-	-	9,671,642
Federal Sources	-	701,169	434,602	-	-	-	-	-	1,135,771
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	10,349,302	940,158	685,835	-	611,563	-	-	29,102	12,586,858
Transfers In	-	7,954	-	410,984	430,000	-	-	-	848,938
TOTAL REVENUE & TRANSFERS	10,349,302	948,112	685,835	410,984	1,041,563	-	-	29,102	13,435,796
EXPENDITURES									
Elementary School Program	2,565,398	288,198	-	-	-	-	-	-	2,853,596
Secondary School Program	2,930,556	242,734	-	-	-	-	-	28,450	3,173,290
Alternative School Program	273,979	95	-	-	-	-	-	-	274,074
Exceptional Child Program	442,321	212,141	-	-	-	-	-	-	654,462
Preschool Exceptional Program	48,361	9,811	-	-	-	-	-	-	58,172
Gifted & Talented Program	59,473	-	-	-	-	-	-	-	59,473
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	199,946	-	-	-	-	-	-	-	199,946
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,520,034	752,979	-	-	-	-	-	28,450	7,273,013
Attend./Guidance/Health Program	236,015	-	-	-	-	-	-	-	236,015
Special Services Program	168,803	-	-	-	-	-	-	-	168,803
Instruction Improvement Program	89,423	126,749	-	-	-	-	-	-	216,172
Educational Media Program	147,896	-	-	-	-	-	-	-	147,896
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	281,275	-	-	-	-	-	-	-	281,275
School Administration Program	618,815	-	-	-	-	-	-	-	618,815
Business Operation Program	57,068	-	-	-	-	-	-	-	57,068
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	724,912	-	-	-	-	-	-	-	724,912
Maintenance-Bldgs. & Equip	482,529	-	-	-	-	-	-	-	482,529
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	487,015	-	-	-	-	-	-	-	487,015
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,293,751	126,749	-	-	-	-	-	-	3,420,500
Food Services Program	29,596	-	667,232	-	-	-	-	-	696,828
Community Services Program	920	-	-	-	-	-	-	-	920
TOTAL NON-INSTRUCTION	30,516	-	667,232	-	-	-	-	-	697,748
Capital Assets Program	-	54,493	-	-	153,220	-	-	-	207,713
Debt Services Prg - Principal	-	-	-	370,000	-	-	-	-	370,000
Debt Services Prg - Interest	-	-	-	71,782	-	-	-	-	71,782
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,844,301	934,221	667,232	441,782	153,220	-	-	28,450	12,040,756
Transfers Out	437,954	-	-	-	410,984	-	-	-	848,938
TOTAL EXPENDITURES & TRANS	10,282,255	934,221	667,232	441,782	564,204	-	-	28,450	12,889,694
Excess (Deficiency) of Revenue Over Expenditures & Transfers	67,047	13,891	18,603	(30,798)	477,359	-	-	652	546,102
Fund Balance as of July 1, 2001	317,354	62,351	92,333	34,740	1,141,165	-	-	689,499	1,647,943
Fund Balance as of June 30, 2002	384,401	76,242	110,936	3,942	1,618,524	-	-	690,151	2,194,045

FRANKLIN COUNTY

WEST SIDE JOINT SCHOOL DISTRICT # 202

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	310,252	-	-	30,978	69,090	-	-	-	410,320
Other Local	73,287	1,732	55,254	-	-	-	-	-	130,273
State Sources	2,777,791	81,604	-	-	17,447	-	-	-	2,876,842
Federal Sources	-	187,405	92,146	-	-	-	-	-	279,551
Other Sources	-	-	-	-	1,840	-	-	-	1,840
TOTAL REVENUE	3,161,330	270,741	147,400	30,978	88,377	-	-	-	3,698,826
Transfers In	-	-	10,000	-	69,000	-	-	-	79,000
TOTAL REVENUE & TRANSFERS	3,161,330	270,741	157,400	30,978	157,377	-	-	-	3,777,826
EXPENDITURES									
Elementary School Program	764,743	81,128	-	-	-	-	-	-	845,871
Secondary School Program	976,397	122,855	-	-	-	-	-	-	1,099,252
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	64,908	52,935	-	-	-	-	-	-	117,843
Preschool Exceptional Program	19,204	-	-	-	-	-	-	-	19,204
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	84,788	-	-	-	-	-	-	-	84,788
School Activity Program	5,936	-	-	-	-	-	-	-	5,936
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,915,976	256,918	-	-	-	-	-	-	2,172,894
Attend./Guidance/Health Program	49,405	33,836	-	-	-	-	-	-	83,241
Special Services Program	-	10,205	-	-	-	-	-	-	10,205
Instruction Improvement Program	32,236	430	-	-	-	-	-	-	32,666
Educational Media Program	46,091	-	-	-	-	-	-	-	46,091
Board of Education Program	4,657	-	-	-	-	-	-	-	4,657
District Administration Program	129,239	-	-	-	-	-	-	-	129,239
School Administration Program	212,781	-	-	-	-	-	-	-	212,781
Business Operation Program	18,571	-	-	-	-	-	-	-	18,571
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	217,404	-	-	-	-	-	-	-	217,404
Maintenance-Bldgs. & Equip	278,564	-	-	-	-	-	-	-	278,564
Maintenance-Grounds	7,156	-	-	-	-	-	-	-	7,156
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	147,103	-	-	-	-	-	-	-	147,103
Transportation-Activity Program	4,871	-	-	-	-	-	-	-	4,871
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,148,078	44,471	-	-	-	-	-	-	1,192,549
Food Services Program	9,283	-	154,902	-	-	-	-	-	164,185
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	9,283	-	154,902	-	-	-	-	-	164,185
Capital Assets Program	-	-	-	-	320,387	-	-	-	320,387
Debt Services Prg - Principal	-	-	-	27,000	-	-	-	-	27,000
Debt Services Prg - Interest	-	-	-	3,898	-	-	-	-	3,898
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,073,337	301,389	154,902	30,898	320,387	-	-	-	3,880,913
Transfers Out	79,000	-	-	-	-	-	-	-	79,000
TOTAL EXPENDITURES & TRANS	3,152,337	301,389	154,902	30,898	320,387	-	-	-	3,959,913
Excess (Deficiency) of Revenue Over Expenditures & Transfers	8,993	(30,648)	2,498	80	(163,010)	-	-	-	(182,087)
Fund Balance as of July 1, 2001	234,317	92,113	(1,436)	32,884	1,063,516	-	-	-	1,421,394
Fund Balance as of June 30, 2002	243,310	61,465	1,062	32,964	900,506	-	-	-	1,239,307

FREMONT COUNTY

FREMONT COUNTY JOINT SCHOOL DISTRICT # 215

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,243,578	-	-	802,346	741,464	-	-	-	3,787,388
Other Local	535,702	99,093	183,500	-	614,506	-	-	-	1,432,801
State Sources	10,028,494	182,210	-	-	1,415,704	-	-	-	11,626,408
Federal Sources	-	874,582	361,779	-	-	-	-	-	1,236,361
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	12,807,774	1,155,885	545,279	802,346	2,771,674	-	-	-	18,082,958
Transfers In	-	127,675	30,944	-	695,398	-	-	-	854,017
TOTAL REVENUE & TRANSFERS	12,807,774	1,283,560	576,223	802,346	3,467,072	-	-	-	18,936,975
EXPENDITURES									
Elementary School Program	3,299,339	1,089,940	-	-	-	-	-	-	4,389,279
Secondary School Program	3,201,054	185,939	-	-	-	-	-	-	3,386,993
Alternative School Program	433,730	-	-	-	-	-	-	-	433,730
Exceptional Child Program	812,413	-	-	-	-	-	-	-	812,413
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	114,542	-	-	-	-	-	-	-	114,542
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	7,861,078	1,275,879	-	-	-	-	-	-	9,136,957
Attend./Guidance/Health Program	232,225	-	-	-	-	-	-	-	232,225
Special Services Program	666,757	-	-	-	-	-	-	-	666,757
Instruction Improvement Program	5,391	-	-	-	-	-	-	-	5,391
Educational Media Program	93,968	-	-	-	-	-	-	-	93,968
Board of Education Program	35,218	11,427	-	-	-	-	-	-	46,645
District Administration Program	143,109	2,541	-	-	-	-	-	-	145,650
School Administration Program	788,922	-	-	-	-	-	-	-	788,922
Business Operation Program	232,024	-	-	-	-	-	-	-	232,024
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,250,351	-	-	-	-	-	-	-	1,250,351
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	566,912	-	-	-	-	-	-	-	566,912
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	4,014,877	13,968	-	-	-	-	-	-	4,028,845
Food Services Program	-	-	569,103	-	-	-	-	-	569,103
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	569,103	-	-	-	-	-	569,103
Capital Assets Program	-	-	-	-	1,451,095	-	-	-	1,451,095
Debt Services Prg - Principal	-	-	-	370,000	114,045	-	-	-	484,045
Debt Services Prg - Interest	-	-	-	404,325	621,233	-	-	-	1,025,558
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	11,875,955	1,289,847	569,103	774,325	2,186,373	-	-	-	16,695,603
Transfers Out	854,017	-	-	-	-	-	-	-	854,017
TOTAL EXPENDITURES & TRANS	12,729,972	1,289,847	569,103	774,325	2,186,373	-	-	-	17,549,620
Excess (Deficiency) of Revenue Over Expenditures & Transfers	77,802	(6,287)	7,120	28,021	1,280,699	-	-	-	1,387,355
Fund Balance as of July 1, 2001	800,405	518,476	-	457,911	9,710,432	-	-	-	11,487,224
Fund Balance as of June 30, 2002	878,207	512,189	7,120	485,932	10,991,131	-	-	-	12,874,579

GEM COUNTY

EMMETT INDEPENDENT SCHOOL DISTRICT # 221

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,563,720	-	-	1,337,271	-	-	-	-	2,900,991
Other Local	173,311	4,374	185,799	5,095	27,451	-	-	855	396,030
State Sources	11,991,798	325,701	-	-	94,710	-	-	-	12,412,209
Federal Sources	-	1,012,998	373,820	-	-	-	-	-	1,386,818
Other Sources	-	-	-	-	48,985	-	-	-	48,985
TOTAL REVENUE	13,728,829	1,343,073	559,619	1,342,366	171,146	-	-	855	17,145,033
Transfers In	-	-	-	-	79,328	-	-	-	79,328
TOTAL REVENUE & TRANSFERS	13,728,829	1,343,073	559,619	1,342,366	250,474	-	-	855	17,224,361
EXPENDITURES									
Elementary School Program	3,767,467	512,091	-	-	-	-	-	-	4,279,558
Secondary School Program	3,549,872	249,225	-	-	-	-	-	-	3,799,097
Alternative School Program	300,661	-	-	-	-	-	-	-	300,661
Exceptional Child Program	1,235,624	234,299	-	-	-	-	-	-	1,469,923
Preschool Exceptional Program	35,872	-	-	-	-	-	-	-	35,872
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	273,144	-	-	-	-	-	-	-	273,144
School Activity Program	9,870	-	-	-	-	-	-	-	9,870
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	9,172,510	995,615	-	-	-	-	-	-	10,168,125
Attend./Guidance/Health Program	469,492	-	-	-	-	-	-	-	469,492
Special Services Program	-	51,410	-	-	-	-	-	-	51,410
Instruction Improvement Program	215,189	302,243	-	-	-	-	-	-	517,432
Educational Media Program	236,702	-	-	-	-	-	-	-	236,702
Board of Education Program	24,443	-	-	-	-	-	-	-	24,443
District Administration Program	208,349	-	-	-	-	-	-	-	208,349
School Administration Program	970,818	-	-	-	-	-	-	-	970,818
Business Operation Program	160,695	-	-	-	-	-	-	-	160,695
Central Service Program	-	277,060	-	-	-	-	-	-	277,060
Buildings-Care Program	1,116,611	-	-	-	-	-	-	-	1,116,611
Maintenance-Bldgs. & Equip	340,135	-	-	-	-	-	-	-	340,135
Maintenance-Grounds	26,613	-	-	-	-	-	-	-	26,613
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	787,472	-	-	-	-	-	-	-	787,472
Transportation-Activity Program	29,164	-	-	-	-	-	-	-	29,164
General Transportation Program	3,499	-	-	-	-	-	-	-	3,499
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	4,589,182	630,713	-	-	-	-	-	-	5,219,895
Food Services Program	31,806	-	489,610	-	-	-	-	-	521,416
Community Services Program	-	-	-	-	-	-	-	250	-
TOTAL NON-INSTRUCTION	31,806	-	489,610	-	-	-	-	250	521,416
Capital Assets Program	2,874	2,885	-	-	557,220	-	-	-	562,979
Debt Services Prg - Principal	-	-	-	605,732	-	-	-	-	605,732
Debt Services Prg - Interest	-	-	-	637,606	-	-	-	-	637,606
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	13,796,372	1,629,213	489,610	1,243,338	557,220	-	-	250	17,715,753
Transfers Out	79,328	-	-	-	-	-	-	-	79,328
TOTAL EXPENDITURES & TRANS	13,875,700	1,629,213	489,610	1,243,338	557,220	-	-	250	17,795,081
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(146,871)	(286,140)	70,009	99,028	(306,746)	-	-	605	(570,720)
Fund Balance as of July 1, 2001	742,491	589,656	30,128	1,436,671	1,243,136	-	-	19,647	4,042,082
Fund Balance as of June 30, 2002	595,620	303,516	100,137	1,535,699	936,390	-	-	20,252	3,471,362

GOODING COUNTY

GOODING JOINT SCHOOL DISTRICT # 231

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	702,896	-	-	541,202	126,598	-	-	-	1,370,696
Other Local	70,044	8,260	91,871	6,465	23,016	-	-	-	199,656
State Sources	5,699,192	143,471	-	-	44,177	-	-	-	5,886,840
Federal Sources	-	1,335,951	265,015	-	-	-	-	-	1,600,966
Other Sources	3,557	-	-	-	5,522	-	-	-	9,079
TOTAL REVENUE	6,475,689	1,487,682	356,886	547,667	199,313	-	-	-	9,067,237
Transfers In	-	28,622	30,935	-	164,414	-	-	-	223,971
TOTAL REVENUE & TRANSFERS	6,475,689	1,516,304	387,821	547,667	363,727	-	-	-	9,291,208
EXPENDITURES									
Elementary School Program	1,569,540	251,341	-	-	-	-	-	-	1,820,881
Secondary School Program	1,871,872	185,712	-	-	-	-	-	-	2,057,584
Alternative School Program	244,940	-	-	-	-	-	-	-	244,940
Exceptional Child Program	464,551	64,515	-	-	-	-	-	-	529,066
Preschool Exceptional Program	-	16,179	-	-	-	-	-	-	16,179
Gifted & Talented Program	49,848	-	-	-	-	-	-	-	49,848
Interscholastic Program	86,092	-	-	-	-	-	-	-	86,092
School Activity Program	7,600	-	-	-	-	-	-	-	7,600
Summer School Program	-	62,231	-	-	-	-	-	-	62,231
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,294,443	579,978	-	-	-	-	-	-	4,874,421
Attend./Guidance/Health Program	139,821	-	-	-	-	-	-	-	139,821
Special Services Program	118,341	918,413	-	-	-	-	-	-	1,036,754
Instruction Improvement Program	112,369	24,519	-	-	-	-	-	-	136,888
Educational Media Program	174,628	-	-	-	-	-	-	-	174,628
Board of Education Program	22,128	-	-	-	-	-	-	-	22,128
District Administration Program	118,600	-	-	-	-	-	-	-	118,600
School Administration Program	374,240	-	-	-	-	-	-	-	374,240
Business Operation Program	49,753	-	-	-	-	-	-	-	49,753
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	441,853	-	-	-	-	-	-	-	441,853
Maintenance-Bldgs. & Equip	99,069	-	-	-	-	-	-	-	99,069
Maintenance-Grounds	11,523	-	-	-	-	-	-	-	11,523
Security Program	2,406	-	-	-	-	-	-	-	2,406
Transport-School Program	405,595	-	-	-	-	-	-	-	405,595
Transportation-Activity Program	25,665	-	-	-	-	-	-	-	25,665
General Transportation Program	2,738	-	-	-	-	-	-	-	2,738
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,098,729	942,932	-	-	-	-	-	-	3,041,661
Food Services Program	19,685	-	352,252	-	-	-	-	-	371,937
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	19,685	-	352,252	-	-	-	-	-	371,937
Capital Assets Program	-	-	-	-	46,124	-	-	-	46,124
Debt Services Prg - Principal	-	-	-	240,000	-	-	-	-	240,000
Debt Services Prg - Interest	-	-	-	302,902	-	-	-	-	302,902
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,412,857	1,522,910	352,252	542,902	46,124	-	-	-	8,877,045
Transfers Out	57,466	2,091	-	-	164,414	-	-	-	223,971
TOTAL EXPENDITURES & TRANS	6,470,323	1,525,001	352,252	542,902	210,538	-	-	-	9,101,016
Excess (Deficiency) of Revenue Over Expenditures & Transfers	5,366	(8,697)	35,569	4,765	153,189	-	-	-	190,192
Fund Balance as of July 1, 2001	274,258	62,870	(18,424)	339,822	333,276	-	-	-	991,802
Fund Balance as of June 30, 2002	279,624	54,173	17,145	344,587	486,465	-	-	-	1,181,994

GOODING COUNTY

WENDELL SCHOOL DISTRICT # 232

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	491,378	-	-	353,691	440,665	-	-	-	1,285,734
Other Local	63,245	2,211	86,613	75,971	230,630	-	-	-	458,670
State Sources	4,699,927	77,706	-	-	32,445	-	-	-	4,810,078
Federal Sources	-	484,299	203,155	-	-	-	-	-	687,454
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	5,254,550	564,216	289,768	429,662	703,740	-	-	-	7,241,936
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	5,254,550	564,216	289,768	429,662	703,740	-	-	-	7,241,936
EXPENDITURES									
Elementary School Program	1,394,662	281,005	-	-	-	-	-	-	1,675,667
Secondary School Program	1,481,155	87,904	-	-	-	-	-	-	1,569,059
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	406,300	133,133	-	-	-	-	-	-	539,433
Preschool Exceptional Program	-	12,631	-	-	-	-	-	-	12,631
Gifted & Talented Program	858	-	-	-	-	-	-	-	858
Interscholastic Program	100,376	-	-	-	-	-	-	-	100,376
School Activity Program	8,407	-	-	-	-	-	-	-	8,407
Summer School Program	-	9,794	-	-	-	-	-	-	9,794
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,391,758	524,467	-	-	-	-	-	-	3,916,225
Attend./Guidance/Health Program	49,939	-	-	-	-	-	-	-	49,939
Special Services Program	56,313	-	-	-	-	-	-	-	56,313
Instruction Improvement Program	25,379	26,815	-	-	-	-	-	-	52,194
Educational Media Program	129,761	-	-	-	-	-	-	-	129,761
Board of Education Program	31,629	-	-	-	-	-	-	-	31,629
District Administration Program	148,966	35,486	-	-	-	-	-	-	184,452
School Administration Program	360,120	-	-	-	-	-	-	-	360,120
Business Operation Program	38,399	-	-	-	-	-	-	-	38,399
Central Service Program	60,507	-	-	-	-	-	-	-	60,507
Buildings-Care Program	430,966	-	-	-	-	-	-	-	430,966
Maintenance-Bldgs. & Equip	160,091	-	-	-	24,998	-	-	-	185,089
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	2,053	-	-	-	-	-	-	-	2,053
Transport-School Program	448,270	-	-	-	-	-	-	-	448,270
Transportation-Activity Program	21,090	-	-	-	-	-	-	-	21,090
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,963,483	62,301	-	-	24,998	-	-	-	2,050,782
Food Services Program	18,243	-	272,360	-	-	-	-	-	290,603
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	18,243	-	272,360	-	-	-	-	-	290,603
Capital Assets Program	-	-	-	-	1,043,299	-	-	-	1,043,299
Debt Services Prg - Principal	-	-	-	2,880,000	-	-	-	-	2,880,000
Debt Services Prg - Interest	-	-	-	193,112	195,137	-	-	-	388,249
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	5,373,484	586,768	272,360	3,073,112	1,263,434	-	-	-	10,569,158
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	5,373,484	586,768	272,360	3,073,112	1,263,434	-	-	-	10,569,158
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(118,934)	(22,552)	17,408	(2,643,450)	(559,694)	-	-	-	(3,327,222)
Fund Balance as of July 1, 2001	476,120	40,732	64,985	3,329,027	6,121,884	-	-	-	10,032,748
Fund Balance as of June 30, 2002	357,186	18,180	82,393	685,577	5,562,190	-	-	-	6,705,526

GOODING COUNTY

HAGERMAN JOINT SCHOOL DISTRICT # 233

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	310,782	-	-	314,677	-	-	-	-	625,459
Other Local	74,743	3,045	38,441	4,792	19,621	-	-	-	140,642
State Sources	1,918,118	75,920	-	-	12,335	-	-	-	2,006,373
Federal Sources	-	132,809	51,726	-	-	-	-	-	184,535
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,303,643	211,774	90,167	319,469	31,956	-	-	-	2,957,009
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	2,303,643	211,774	90,167	319,469	31,956	-	-	-	2,957,009
EXPENDITURES									
Elementary School Program	625,367	67,006	-	-	-	-	-	-	692,373
Secondary School Program	639,980	67,288	-	-	-	-	-	-	707,268
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	38,251	40,034	-	-	-	-	-	-	78,285
Preschool Exceptional Program	-	3,615	-	-	-	-	-	-	3,615
Gifted & Talented Program	979	-	-	-	-	-	-	-	979
Interscholastic Program	47,272	-	-	-	-	-	-	-	47,272
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,351,849	177,943	-	-	-	-	-	-	1,529,792
Attend./Guidance/Health Program	69,976	-	-	-	-	-	-	-	69,976
Special Services Program	26,152	-	-	-	-	-	-	-	26,152
Instruction Improvement Program	2,341	45,972	-	-	-	-	-	-	48,313
Educational Media Program	65,153	-	-	-	-	-	-	-	65,153
Board of Education Program	21,096	-	-	-	-	-	-	-	21,096
District Administration Program	98,531	-	-	-	-	-	-	-	98,531
School Administration Program	129,810	-	-	-	-	-	-	-	129,810
Business Operation Program	46,399	-	-	-	-	-	-	-	46,399
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	160,362	-	-	-	-	-	-	-	160,362
Maintenance-Bldgs. & Equip	89,584	-	-	-	-	-	-	-	89,584
Maintenance-Grounds	3,092	-	-	-	-	-	-	-	3,092
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	98,136	-	-	-	-	-	-	-	98,136
Transportation-Activity Program	18,899	-	-	-	-	-	-	-	18,899
General Transportation Program	156	-	-	-	-	-	-	-	156
Other Support Services Program	67,194	-	-	-	-	-	-	-	67,194
TOTAL SUPPORT SERVICES	896,881	45,972	-	-	-	-	-	-	942,853
Food Services Program	16,016	-	86,789	-	-	-	-	-	102,805
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	16,016	-	86,789	-	-	-	-	-	102,805
Capital Assets Program	26,533	-	-	-	69,220	-	-	-	95,753
Debt Services Prg - Principal	-	-	-	120,000	-	-	-	-	120,000
Debt Services Prg - Interest	-	-	-	157,707	-	-	-	-	157,707
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,291,279	223,915	86,789	277,707	69,220	-	-	-	2,948,910
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	2,291,279	223,915	86,789	277,707	69,220	-	-	-	2,948,910
Excess (Deficiency) of Revenue Over Expenditures & Transfers	12,364	(12,141)	3,378	41,762	(37,264)	-	-	-	8,099
Fund Balance as of July 1, 2001	704,867	15,301	5,816	267,048	361,214	-	-	-	1,354,246
Fund Balance as of June 30, 2002	717,231	3,160	9,194	308,810	323,950	-	-	-	1,362,345

GOODING COUNTY

BLISS JOINT SCHOOL DISTRICT # 234

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	146,441	-	-	-	29,913	-	-	-	176,354
Other Local	43,605	8,665	18,723	-	597	-	-	-	71,590
State Sources	1,105,501	53,533	-	-	5,206	-	-	-	1,164,240
Federal Sources	4,853	67,702	41,859	-	-	-	-	-	114,414
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,300,400	129,900	60,582	-	35,716	-	-	-	1,526,598
Transfers In	-	6,229	2,937	-	11,906	-	-	-	21,072
TOTAL REVENUE & TRANSFERS	1,300,400	136,129	63,519	-	47,622	-	-	-	1,547,670
EXPENDITURES									
Elementary School Program	332,949	50,213	-	-	-	-	-	-	383,162
Secondary School Program	360,304	53,795	-	-	-	-	-	-	414,099
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	72,345	17,933	-	-	-	-	-	-	90,278
Preschool Exceptional Program	-	175	-	-	-	-	-	-	175
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	25,720	-	-	-	-	-	-	-	25,720
School Activity Program	966	-	-	-	-	-	-	-	966
Summer School Program	-	7,447	-	-	-	-	-	-	7,447
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	792,284	129,563	-	-	-	-	-	-	921,847
Attend./Guidance/Health Program	20,967	728	-	-	-	-	-	-	21,695
Special Services Program	16,048	-	-	-	-	-	-	-	16,048
Instruction Improvement Program	4,753	25,237	-	-	-	-	-	-	29,990
Educational Media Program	10,181	-	-	-	-	-	-	-	10,181
Board of Education Program	18,982	-	-	-	-	-	-	-	18,982
District Administration Program	100,755	-	-	-	-	-	-	-	100,755
School Administration Program	68,836	-	-	-	-	-	-	-	68,836
Business Operation Program	39,863	-	-	-	-	-	-	-	39,863
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	92,119	-	-	-	-	-	-	-	92,119
Maintenance-Bldgs. & Equip	33,147	-	-	-	38,124	-	-	-	71,271
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	53,331	-	-	-	-	-	-	-	53,331
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	3,377	-	-	-	-	-	-	-	3,377
TOTAL SUPPORT SERVICES	462,359	25,965	-	-	38,124	-	-	-	526,448
Food Services Program	-	-	59,106	-	-	-	-	-	59,106
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	59,106	-	-	-	-	-	59,106
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	15,405	-	-	-	15,405
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,254,643	155,528	59,106	-	53,529	-	-	-	1,522,806
Transfers Out	21,072	-	-	-	-	-	-	-	21,072
TOTAL EXPENDITURES & TRANS	1,275,715	155,528	59,106	-	53,529	-	-	-	1,543,878
Excess (Deficiency) of Revenue Over Expenditures & Transfers	24,685	(19,399)	4,413	-	(5,907)	-	-	-	3,792
Fund Balance as of July 1, 2001	561,890	36,606	17,216	-	32,771	-	-	-	648,483
Fund Balance as of June 30, 2002	586,575	17,207	21,629	-	26,864	-	-	-	652,275

IDAHO COUNTY

GRANGEVILLE JOINT SCHOOL DISTRICT # 241

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,805,383	-	-	-	981,574	-	-	-	2,786,957
Other Local	393,875	60,442	153,282	-	21,063	-	-	146,325	628,662
State Sources	7,402,376	109,880	-	-	50,534	-	-	-	7,562,790
Federal Sources	1,430	2,825,627	321,833	-	-	-	-	-	3,148,890
Other Sources	1,253	-	-	-	2,978	-	-	-	4,231
TOTAL REVENUE	9,604,317	2,995,949	475,115	-	1,056,149	-	-	146,325	14,131,530
Transfers In	614,399	1,692	47,838	-	121,811	-	-	-	785,740
TOTAL REVENUE & TRANSFERS	10,218,716	2,997,641	522,953	-	1,177,960	-	-	146,325	14,917,270
EXPENDITURES									
Elementary School Program	2,223,749	293,328	-	-	-	-	-	-	2,517,077
Secondary School Program	3,076,395	152,487	-	-	-	-	-	-	3,228,882
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	640,113	172,696	-	-	-	-	-	-	812,809
Preschool Exceptional Program	43,861	13,229	-	-	-	-	-	-	57,090
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	400,554	-	-	-	-	-	-	-	400,554
School Activity Program	-	-	-	-	-	-	-	261,644	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	6,384,672	631,740	-	-	-	-	-	261,644	7,016,412
Attend./Guidance/Health Program	197,049	-	-	-	-	-	-	-	197,049
Special Services Program	191,536	1,511	-	-	-	-	-	-	193,047
Instruction Improvement Program	154,282	12,670	-	-	-	-	-	-	166,952
Educational Media Program	189,669	23,187	-	-	-	-	-	-	212,856
Board of Education Program	10,756	-	-	-	-	-	-	-	10,756
District Administration Program	259,064	61,327	-	-	-	-	-	-	320,391
School Administration Program	701,148	-	-	-	-	-	-	-	701,148
Business Operation Program	151,900	-	-	-	-	-	-	-	151,900
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,089,677	-	-	-	-	-	-	-	1,089,677
Maintenance-Bldgs. & Equip	172,989	263	-	-	115,886	-	-	-	289,138
Maintenance-Grounds	-	175	-	-	-	-	-	-	175
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	654,146	-	-	-	-	-	-	-	654,146
Transportation-Activity Program	-	77,315	-	-	-	-	-	-	77,315
General Transportation Program	26,497	-	-	-	-	-	-	-	26,497
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,798,713	176,448	-	-	115,886	-	-	-	4,091,047
Food Services Program	-	-	483,131	-	-	-	-	-	483,131
Community Services Program	-	1,222,693	-	-	-	-	-	5,921	1,222,693
TOTAL NON-INSTRUCTION	-	1,222,693	483,131	-	-	-	-	5,921	1,705,824
Capital Assets Program	-	2,108	-	-	226,348	-	-	-	228,456
Debt Services Prg - Principal	72,268	-	-	-	726,990	-	-	-	799,258
Debt Services Prg - Interest	25,093	-	-	-	241,648	-	-	-	266,741
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10,280,746	2,032,989	483,131	-	1,310,872	-	-	267,565	14,107,738
Transfers Out	171,341	614,399	-	-	-	-	-	-	785,740
TOTAL EXPENDITURES & TRANS	10,452,087	2,647,388	483,131	-	1,310,872	-	-	267,565	14,893,478
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(233,371)	350,253	39,822	-	(132,912)	-	-	(121,240)	23,792
Fund Balance as of July 1, 2001	869,624	1,012,929	(39,822)	-	799,752	-	-	283,301	2,642,483
Fund Balance as of June 30, 2002	636,253	1,363,182	-	-	666,840	-	-	162,061	2,666,275

IDAHO COUNTY

COTTONWOOD JOINT SCHOOL DISTRICT # 242

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	415,533	-	-	-	25,247	-	-	-	440,780
Other Local	40,266	41,570	67,120	-	21,705	-	-	202	170,661
State Sources	2,495,515	260,541	-	-	15,483	-	-	-	2,771,539
Federal Sources	-	485,958	107,170	-	-	-	-	-	593,128
Other Sources	677	-	-	-	58,741	-	-	-	59,418
TOTAL REVENUE	2,951,991	788,069	174,290	-	121,176	-	-	202	4,035,526
Transfers In	20,000	20,000	-	-	327,559	-	-	-	367,559
TOTAL REVENUE & TRANSFERS	2,971,991	808,069	174,290	-	448,735	-	-	202	4,403,085
EXPENDITURES									
Elementary School Program	869,739	74,868	-	-	-	-	-	-	944,607
Secondary School Program	941,800	187,125	-	-	-	-	-	300	1,128,925
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	150,159	28,225	-	-	-	-	-	-	178,384
Preschool Exceptional Program	13,760	3,206	-	-	-	-	-	-	16,966
Gifted & Talented Program	1,063	7,062	-	-	-	-	-	-	8,125
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	109,624	-	-	-	-	-	-	109,624
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,976,521	410,110	-	-	-	-	-	300	2,386,631
Attend./Guidance/Health Program	71,706	-	-	-	-	-	-	-	71,706
Special Services Program	12,278	12,585	-	-	-	-	-	-	24,863
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	110,572	-	-	-	-	-	-	-	110,572
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	200,096	29,013	-	-	-	-	-	-	229,109
School Administration Program	294,536	7,687	-	-	-	-	-	-	302,223
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	111,048	-	-	-	-	-	-	-	111,048
Maintenance-Bldgs. & Equip	79,584	6,981	-	-	994,011	-	-	-	1,080,576
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	173,331	-	-	-	86,461	-	-	-	259,792
Transportation-Activity Program	5,495	-	-	-	-	-	-	-	5,495
General Transportation Program	3,406	-	-	-	51,323	-	-	-	54,729
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,062,052	56,266	-	-	1,131,795	-	-	-	2,250,113
Food Services Program	10,540	-	171,625	-	-	-	-	-	182,165
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	10,540	-	171,625	-	-	-	-	-	182,165
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	161,818	-	-	-	161,818
Debt Services Prg - Interest	-	-	-	-	53,182	-	-	-	53,182
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,049,113	466,376	171,625	-	1,346,795	-	-	300	5,033,909
Transfers Out	93,204	274,355	-	-	-	-	-	-	367,559
TOTAL EXPENDITURES & TRANS	3,142,317	740,731	171,625	-	1,346,795	-	-	300	5,401,468
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(170,326)	67,338	2,665	-	(898,060)	-	-	(98)	(998,383)
Fund Balance as of July 1, 2001	267,896	16,893	10,754	-	1,042,263	-	-	5,353	1,337,806
Fund Balance as of June 30, 2002	97,570	84,231	13,419	-	144,203	-	-	5,255	339,423

JEFFERSON COUNTY

JEFFERSON COUNTY JOINT SCHOOL DISTRICT # 251

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,154,324	-	-	1,252,200	181,126	-	-	-	2,587,650
Other Local	254,710	177,687	330,093	28,078	336,515	-	-	146,263	1,127,083
State Sources	16,603,985	328,361	-	-	310,191	-	-	-	17,242,537
Federal Sources	118,457	1,100,574	519,871	-	-	-	-	-	1,738,902
Other Sources	-	6,875	-	-	5,350	-	-	-	12,225
TOTAL REVENUE	18,131,476	1,613,497	849,964	1,280,278	833,182	-	-	146,263	22,708,397
Transfers In	26,148	150,000	-	-	600,000	-	-	-	776,148
TOTAL REVENUE & TRANSFERS	18,157,624	1,763,497	849,964	1,280,278	1,433,182	-	-	146,263	23,484,545
EXPENDITURES									
Elementary School Program	4,390,287	497,394	-	-	-	-	-	78,972	4,887,681
Secondary School Program	5,600,893	355,431	-	-	-	-	-	-	5,956,324
Alternative School Program	284,912	5,473	-	-	-	-	-	-	290,385
Exceptional Child Program	929,749	261,743	-	-	-	-	-	-	1,191,492
Preschool Exceptional Program	-	27,295	-	-	-	-	-	-	27,295
Gifted & Talented Program	67,067	-	-	-	-	-	-	-	67,067
Interscholastic Program	213,848	-	-	-	-	-	-	-	213,848
School Activity Program	44,505	-	-	-	-	-	-	-	44,505
Summer School Program	2,155	26,820	-	-	-	-	-	-	28,975
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	11,533,416	1,174,156	-	-	-	-	-	78,972	12,707,572
Attend./Guidance/Health Program	562,854	93,350	-	-	-	-	-	-	656,204
Special Services Program	410,578	74,250	-	-	-	-	-	-	484,828
Instruction Improvement Program	310,991	340,846	-	-	-	-	-	-	651,837
Educational Media Program	159,151	-	-	-	-	-	-	-	159,151
Board of Education Program	27,326	-	-	-	-	-	-	-	27,326
District Administration Program	637,126	42,595	-	-	-	-	-	9,350	679,721
School Administration Program	1,179,856	-	-	-	-	-	-	-	1,179,856
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	1,047	-	-	-	-	-	-	-	1,047
Buildings-Care Program	1,152,104	-	-	-	-	-	-	-	1,152,104
Maintenance-Bldgs. & Equip	319,320	-	-	-	101,493	-	-	-	420,813
Maintenance-Grounds	11,337	-	-	-	-	-	-	-	11,337
Security Program	54,514	-	-	-	-	-	-	-	54,514
Transport-School Program	1,055,656	-	-	-	234,327	-	-	-	1,289,983
Transportation-Activity Program	533	-	-	-	-	-	-	-	533
General Transportation Program	12,135	-	-	-	-	-	-	-	12,135
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	5,894,528	551,041	-	-	335,820	-	-	9,350	6,781,389
Food Services Program	42,224	-	852,825	-	-	-	-	-	895,049
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	42,224	-	852,825	-	-	-	-	-	895,049
Capital Assets Program	56,108	-	-	-	9,825,692	-	-	-	9,881,800
Debt Services Prg - Principal	-	-	-	690,000	-	-	-	-	690,000
Debt Services Prg - Interest	-	-	-	567,335	-	-	-	-	567,335
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	17,526,276	1,725,197	852,825	1,257,335	10,161,512	-	-	88,322	31,523,145
Transfers Out	150,000	26,148	-	-	600,000	-	-	-	776,148
TOTAL EXPENDITURES & TRANS	17,676,276	1,751,345	852,825	1,257,335	10,761,512	-	-	88,322	32,299,293
Excess (Deficiency) of Revenue Over Expenditures & Transfers	481,348	12,152	(2,861)	22,943	(9,328,330)	-	-	57,941	(8,814,748)
Fund Balance as of July 1, 2001	1,856,896	63,758	107,310	1,367,996	12,549,701	-	-	152,816	15,945,661
Fund Balance as of June 30, 2002	2,338,244	75,910	104,449	1,390,939	3,221,371	-	-	210,757	7,130,913

JEFFERSON COUNTY

RIRIE JOINT SCHOOL DISTRICT # 252

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	175,246	-	-	184,689	94,550	-	-	-	454,485
Other Local	138,440	2,270	57,752	-	19,282	-	-	-	217,744
State Sources	3,435,213	86,727	-	-	21,189	-	-	-	3,543,129
Federal Sources	17,750	362,743	102,592	-	-	-	-	-	483,085
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,766,649	451,740	160,344	184,689	135,021	-	-	-	4,698,443
Transfers In	-	-	10,264	-	22,456	-	-	-	32,720
TOTAL REVENUE & TRANSFERS	3,766,649	451,740	170,608	184,689	157,477	-	-	-	4,731,163
EXPENDITURES									
Elementary School Program	775,718	133,077	-	-	-	-	-	-	908,795
Secondary School Program	1,111,324	64,158	-	-	-	-	-	-	1,175,482
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	213,931	145,089	-	-	-	-	-	-	359,020
Preschool Exceptional Program	-	11,652	-	-	-	-	-	-	11,652
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	83,329	-	-	-	-	-	-	-	83,329
School Activity Program	30,997	-	-	-	-	-	-	-	30,997
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,215,299	353,976	-	-	-	-	-	-	2,569,275
Attend./Guidance/Health Program	103,200	15,713	-	-	-	-	-	-	118,913
Special Services Program	106,330	-	-	-	-	-	-	-	106,330
Instruction Improvement Program	48,281	-	-	-	-	-	-	-	48,281
Educational Media Program	175,397	-	-	-	-	-	-	-	175,397
Board of Education Program	14,464	-	-	-	-	-	-	-	14,464
District Administration Program	175,957	-	-	-	-	-	-	-	175,957
School Administration Program	279,524	-	-	-	-	-	-	-	279,524
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	296,811	-	-	-	-	-	-	-	296,811
Maintenance-Bldgs. & Equip	101,244	-	-	-	-	-	-	-	101,244
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	155,724	-	-	-	-	-	-	-	155,724
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,456,932	15,713	-	-	-	-	-	-	1,472,645
Food Services Program	-	-	184,625	-	-	-	-	-	184,625
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	184,625	-	-	-	-	-	184,625
Capital Assets Program	21,010	-	-	-	119,095	-	-	-	140,105
Debt Services Prg - Principal	-	-	-	140,000	-	-	-	-	140,000
Debt Services Prg - Interest	-	-	-	56,340	-	-	-	-	56,340
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,693,241	369,689	184,625	196,340	119,095	-	-	-	4,562,990
Transfers Out	32,720	-	-	-	-	-	-	-	32,720
TOTAL EXPENDITURES & TRANS	3,725,961	369,689	184,625	196,340	119,095	-	-	-	4,595,710
Excess (Deficiency) of Revenue Over Expenditures & Transfers	40,688	82,051	(14,017)	(11,651)	38,382	-	-	-	135,453
Fund Balance as of July 1, 2001	932,388	(100,867)	(12,475)	82,725	617,955	-	-	-	1,519,726
Fund Balance as of June 30, 2002	973,076	(18,816)	(26,492)	71,074	656,337	-	-	-	1,655,179

JEFFERSON COUNTY

WEST JEFFERSON SCHOOL DISTRICT # 253

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	246,254	-	-	325,250	206,255	-	-	-	777,759
Other Local	130,796	2,115	58,556	4,000	18,827	-	-	-	214,294
State Sources	3,651,728	114,750	-	-	21,554	-	-	-	3,788,032
Federal Sources	-	314,618	80,486	-	-	-	-	-	395,104
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	4,028,778	431,483	139,042	329,250	246,636	-	-	-	5,175,189
Transfers In	-	31,447	28,592	-	52,436	-	-	-	112,475
TOTAL REVENUE & TRANSFERS	4,028,778	462,930	167,634	329,250	299,072	-	-	-	5,287,664
EXPENDITURES									
Elementary School Program	1,065,936	254,532	-	-	-	-	-	-	1,320,468
Secondary School Program	1,108,614	38,983	-	-	-	-	-	-	1,147,597
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	170,274	31,460	-	-	-	-	-	-	201,734
Preschool Exceptional Program	-	3,683	-	-	-	-	-	-	3,683
Gifted & Talented Program	7,581	-	-	-	-	-	-	-	7,581
Interscholastic Program	73,681	-	-	-	-	-	-	-	73,681
School Activity Program	14,387	-	-	-	-	-	-	-	14,387
Summer School Program	-	15,389	-	-	-	-	-	-	15,389
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,440,473	344,047	-	-	-	-	-	-	2,784,520
Attend./Guidance/Health Program	133,074	5,069	-	-	-	-	-	-	138,143
Special Services Program	3,553	41,218	-	-	-	-	-	-	44,771
Instruction Improvement Program	32,694	4,788	-	-	-	-	-	-	37,482
Educational Media Program	60,066	-	-	-	-	-	-	-	60,066
Board of Education Program	20,763	-	-	-	-	-	-	-	20,763
District Administration Program	146,277	-	-	-	-	-	-	-	146,277
School Administration Program	266,884	-	-	-	-	-	-	-	266,884
Business Operation Program	22,547	-	-	-	-	-	-	-	22,547
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	245,305	-	-	-	-	-	-	-	245,305
Maintenance-Bldgs. & Equip	123,856	-	-	-	108,682	-	-	-	232,538
Maintenance-Grounds	-	-	-	-	19,468	-	-	-	19,468
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	267,487	-	-	-	55,475	-	-	-	322,962
Transportation-Activity Program	13,919	-	-	-	-	-	-	-	13,919
General Transportation Program	844	-	-	-	-	-	-	-	844
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,337,269	51,075	-	-	183,625	-	-	-	1,571,969
Food Services Program	-	-	159,277	-	-	-	-	-	159,277
Community Services Program	-	3,870	-	-	-	-	-	-	3,870
TOTAL NON-INSTRUCTION	-	3,870	159,277	-	-	-	-	-	163,147
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	170,000	-	-	-	-	170,000
Debt Services Prg - Interest	-	-	-	139,586	-	-	-	-	139,586
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,777,742	398,992	159,277	309,586	183,625	-	-	-	4,829,222
Transfers Out	82,475	-	-	-	30,000	-	-	-	112,475
TOTAL EXPENDITURES & TRANS	3,860,217	398,992	159,277	309,586	213,625	-	-	-	4,941,697
Excess (Deficiency) of Revenue Over Expenditures & Transfers	168,561	63,938	8,357	19,664	85,447	-	-	-	345,967
Fund Balance as of July 1, 2001	1,034,896	112,438	8,401	106,585	930,485	-	-	-	2,192,805
Fund Balance as of June 30, 2002	1,203,457	176,376	16,758	126,249	1,015,932	-	-	-	2,538,772

JEROME COUNTY

JEROME JOINT SCHOOL DISTRICT # 261

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,722,700	-	-	343,050	210,575	-	-	-	3,276,325
Other Local	185,415	598,789	250,576	8,213	36,991	-	-	-	1,079,984
State Sources	11,701,325	199,164	-	-	97,902	-	-	-	11,998,391
Federal Sources	-	1,211,177	504,216	-	-	-	-	-	1,715,393
Other Sources	-	-	-	-	1,508	-	-	-	1,508
TOTAL REVENUE	14,609,440	2,009,130	754,792	351,263	346,976	-	-	-	18,071,601
Transfers In	-	17,036	-	-	-	-	-	-	17,036
TOTAL REVENUE & TRANSFERS	14,609,440	2,026,166	754,792	351,263	346,976	-	-	-	18,088,637
EXPENDITURES									
Elementary School Program	4,173,664	540,138	-	-	-	-	-	-	4,713,802
Secondary School Program	4,144,206	352,533	-	-	-	-	-	-	4,496,739
Alternative School Program	131,539	-	-	-	-	-	-	-	131,539
Exceptional Child Program	852,591	333,359	-	-	-	-	-	-	1,185,950
Preschool Exceptional Program	91,532	31,203	-	-	-	-	-	-	122,735
Gifted & Talented Program	76,275	-	-	-	-	-	-	-	76,275
Interscholastic Program	29,021	-	-	-	-	-	-	-	29,021
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	25,542	-	-	-	-	-	-	25,542
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	9,498,828	1,282,775	-	-	-	-	-	-	10,781,603
Attend./Guidance/Health Program	335,796	99,450	-	-	-	-	-	-	435,246
Special Services Program	189,566	(2)	-	-	-	-	-	-	189,564
Instruction Improvement Program	498,005	761,424	-	-	-	-	-	-	1,259,429
Educational Media Program	282,783	8,953	-	-	-	-	-	-	291,736
Board of Education Program	36,326	-	-	-	-	-	-	-	36,326
District Administration Program	244,181	-	-	-	-	-	-	-	244,181
School Administration Program	940,206	-	-	-	-	-	-	-	940,206
Business Operation Program	174,602	-	-	-	-	-	-	-	174,602
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,227,293	-	-	-	-	-	-	-	1,227,293
Maintenance-Bldgs. & Equip	298,449	65,814	-	-	-	-	-	-	364,263
Maintenance-Grounds	106,348	-	-	-	-	-	-	-	106,348
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	650,386	-	-	-	-	-	-	-	650,386
Transportation-Activity Program	61,111	-	-	-	-	-	-	-	61,111
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	5,045,052	935,639	-	-	-	-	-	-	5,980,691
Food Services Program	61,547	-	748,004	-	-	-	-	-	809,551
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	61,547	-	748,004	-	-	-	-	-	809,551
Capital Assets Program	-	-	-	-	1,212,706	-	-	-	1,212,706
Debt Services Prg - Principal	-	-	-	175,000	-	-	-	-	175,000
Debt Services Prg - Interest	-	-	-	124,693	-	-	-	-	124,693
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	14,605,427	2,218,414	748,004	299,693	1,212,706	-	-	-	19,084,244
Transfers Out	17,036	-	-	-	-	-	-	-	17,036
TOTAL EXPENDITURES & TRANS	14,622,463	2,218,414	748,004	299,693	1,212,706	-	-	-	19,101,280
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(13,023)	(192,248)	6,788	51,570	(865,730)	-	-	-	(1,012,643)
Fund Balance as of July 1, 2001	1,277,792	507,441	48,401	365,585	1,085,617	-	-	-	3,284,836
Fund Balance as of June 30, 2002	1,264,769	315,193	55,189	417,155	219,887	-	-	-	2,272,193

JEROME COUNTY

VALLEY SCHOOL DISTRICT # 262

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	376,640	-	-	364,539	-	-	-	-	741,179
Other Local	89,550	190	77,539	-	-	-	-	-	167,279
State Sources	3,439,114	54,417	-	-	21,335	-	-	-	3,514,866
Federal Sources	8,401	548,346	185,098	-	-	-	-	-	741,845
Other Sources	23,633	-	-	-	1,300	-	-	-	24,933
TOTAL REVENUE	3,937,338	602,953	262,637	364,539	22,635	-	-	-	5,190,102
Transfers In	-	-	15,428	-	60,773	-	-	-	76,201
TOTAL REVENUE & TRANSFERS	3,937,338	602,953	278,065	364,539	83,408	-	-	-	5,266,303
EXPENDITURES									
Elementary School Program	935,608	262,945	-	-	-	-	-	-	1,198,553
Secondary School Program	1,429,690	104,435	-	-	-	-	-	-	1,534,125
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	146,545	57,289	-	-	-	-	-	-	203,834
Preschool Exceptional Program	17,126	3,110	-	-	-	-	-	-	20,236
Gifted & Talented Program	1,427	-	-	-	-	-	-	-	1,427
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,530,396	427,779	-	-	-	-	-	-	2,958,175
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	63,946	-	-	-	-	-	-	-	63,946
Instruction Improvement Program	48,089	71,127	-	-	-	-	-	-	119,216
Educational Media Program	70,089	-	-	-	-	-	-	-	70,089
Board of Education Program	120,800	-	-	-	-	-	-	-	120,800
District Administration Program	106,818	-	-	-	-	-	-	-	106,818
School Administration Program	234,599	-	-	-	-	-	-	-	234,599
Business Operation Program	-	29,869	-	-	-	-	-	-	29,869
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	298,385	7,928	-	-	-	-	-	-	306,313
Maintenance-Bldgs. & Equip	52,092	-	-	-	83,408	-	-	-	135,500
Maintenance-Grounds	2,250	-	-	-	-	-	-	-	2,250
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	403,918	10,375	-	-	-	-	-	-	414,293
Transportation-Activity Program	25,436	-	-	-	-	-	-	-	25,436
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	63,162	-	-	-	-	-	-	63,162
TOTAL SUPPORT SERVICES	1,426,422	182,461	-	-	83,408	-	-	-	1,692,291
Food Services Program	-	-	274,761	-	-	-	-	-	274,761
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	274,761	-	-	-	-	-	274,761
Capital Assets Program	368	-	-	-	-	-	-	-	368
Debt Services Prg - Principal	-	-	-	210,000	-	-	-	-	210,000
Debt Services Prg - Interest	-	-	-	156,610	-	-	-	-	156,610
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,957,186	610,240	274,761	366,610	83,408	-	-	-	5,292,205
Transfers Out	76,201	-	-	-	-	-	-	-	76,201
TOTAL EXPENDITURES & TRANS	4,033,387	610,240	274,761	366,610	83,408	-	-	-	5,368,406
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(96,049)	(7,287)	3,304	(2,071)	-	-	-	-	(102,103)
Fund Balance as of July 1, 2001	960,101	2,880	49,119	7,409	-	-	-	-	1,019,509
Fund Balance as of June 30, 2002	864,052	(4,407)	52,423	5,338	-	-	-	-	917,406

KOOTENAI COUNTY

COEUR D' ALENE SCHOOL DISTRICT # 271

(EXCLUDES CHARTER SCHOOL)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	14,411,547	-	-	1,734,746	4,956,281	-	-	-	21,102,574
Other Local	849,653	1,592,590	1,250,131	37,399	157,442	-	189,433	587	4,076,648
State Sources	28,302,437	889,240	-	-	293,627	-	(1,179)	-	29,484,125
Federal Sources	159,770	2,536,151	1,316,497	-	-	-	-	-	4,012,418
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	43,723,407	5,017,981	2,566,628	1,772,145	5,407,350	-	188,254	587	58,675,765
Transfers In	27,910	89,680	126,116	-	253,000	-	25,000	-	521,706
TOTAL REVENUE & TRANSFERS	43,751,317	5,107,661	2,692,744	1,772,145	5,660,350	-	213,254	587	59,197,471
EXPENDITURES									
Elementary School Program	12,575,590	1,563,238	-	-	-	-	-	-	14,138,828
Secondary School Program	10,780,876	1,694,859	-	-	-	-	92,338	-	12,568,073
Alternative School Program	1,253,376	244,494	-	-	-	-	-	-	1,497,870
Exceptional Child Program	2,959,366	868,774	-	-	-	-	-	-	3,828,140
Preschool Exceptional Program	193,339	23,195	-	-	-	-	-	-	216,534
Gifted & Talented Program	158	130	-	-	-	-	-	-	288
Interscholastic Program	1,032,125	-	-	-	-	-	-	-	1,032,125
School Activity Program	135,028	-	-	-	-	-	-	-	135,028
Summer School Program	76,769	-	-	-	-	-	-	-	76,769
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	124,420	-	-	-	-	-	-	-	124,420
TOTAL INSTRUCTION	29,131,047	4,394,690	-	-	-	-	92,338	-	33,618,075
Attend./Guidance/Health Program	1,524,438	8,165	-	-	-	-	-	-	1,532,603
Special Services Program	1,171,081	22,198	-	-	-	-	-	-	1,193,279
Instruction Improvement Program	496,497	849,446	-	-	-	-	-	-	1,345,943
Educational Media Program	667,561	(3,316)	-	-	-	-	-	-	664,245
Board of Education Program	131,462	4,401	-	-	-	-	-	-	135,863
District Administration Program	609,491	114,913	-	-	-	-	-	581	724,404
School Administration Program	3,410,683	943	-	-	-	-	27,012	-	3,438,638
Business Operation Program	660,984	33	-	-	-	-	-	-	661,017
Central Service Program	-	-	-	-	-	-	207,715	-	207,715
Buildings-Care Program	3,336,568	12,844	-	-	12,455	-	-	-	3,361,867
Maintenance-Bldgs. & Equip	1,096,698	130	-	-	209,650	-	-	-	1,306,478
Maintenance-Grounds	289,108	7,164	-	-	173,875	-	-	-	470,147
Security Program	37,922	-	-	-	-	-	-	-	37,922
Transport-School Program	1,485,045	697	-	-	276,055	-	-	-	1,761,797
Transportation-Activity Program	156,043	7,472	-	-	-	-	-	-	163,515
General Transportation Program	74,437	-	-	-	-	-	-	-	74,437
Other Support Services Program	504,651	145,987	-	-	-	-	-	74	650,638
TOTAL SUPPORT SERVICES	15,652,669	1,171,077	-	-	672,035	-	234,727	655	17,730,508
Food Services Program	-	3,311	2,660,599	-	-	-	-	-	2,663,910
Community Services Program	-	37,296	-	-	-	-	-	-	37,296
TOTAL NON-INSTRUCTION	-	40,607	2,660,599	-	-	-	-	-	2,701,206
Capital Assets Program	-	-	-	-	7,513,252	-	-	-	7,513,252
Debt Services Prg - Principal	-	-	-	690,000	-	-	-	-	690,000
Debt Services Prg - Interest	-	-	-	658,882	-	-	-	-	658,882
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	44,783,716	5,606,374	2,660,599	1,348,882	8,185,287	-	327,065	655	62,911,923
Transfers Out	440,263	81,443	-	-	-	-	-	-	521,706
TOTAL EXPENDITURES & TRANS	45,223,979	5,687,817	2,660,599	1,348,882	8,185,287	-	327,065	655	63,433,629
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(1,472,662)	(580,156)	32,145	423,263	(2,524,937)	-	(113,811)	(68)	(4,236,158)
Fund Balance as of July 1, 2001	3,399,281	2,195,473	113,066	1,533,786	4,874,131	-	49,501	673	12,165,238
Fund Balance as of June 30, 2002	1,926,619	1,615,317	145,211	1,957,049	2,349,194	-	(64,310)	605	7,929,080

KOOTENAI COUNTY

COEUR D' ALENE CHARTER SCHOOL

COEUR D' ALENE SCHOOL DISTRICT # 271

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	38,820	-	-	-	-	-	-	24,219	38,820
State Sources	1,373,897	7,377	-	-	6,879	-	-	-	1,388,153
Federal Sources	-	330,349	-	-	-	-	-	-	330,349
Other Sources	89,834	-	-	-	1,066,737	-	-	-	1,156,571
TOTAL REVENUE	1,502,551	337,726	-	-	1,073,616	-	-	24,219	2,913,893
Transfers In	-	-	-	-	217,504	-	-	-	217,504
TOTAL REVENUE & TRANSFERS	1,502,551	337,726	-	-	1,291,120	-	-	24,219	3,131,397
EXPENDITURES									
Elementary School Program	-	-	-	-	-	-	-	-	-
Secondary School Program	893,525	59,772	-	-	-	-	-	-	953,297
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	888	2,600	-	-	-	-	-	-	3,488
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	33,758	-	-	-	-	-	-	-	33,758
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	928,171	62,372	-	-	-	-	-	-	990,543
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	238,879	13,165	-	-	-	-	-	-	252,044
Business Operation Program	107,579	7,829	-	-	-	-	-	-	115,408
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	84,346	-	-	-	-	-	-	-	84,346
Maintenance-Bldgs. & Equip	2,190	1,788	-	-	-	-	-	-	3,978
Maintenance-Grounds	1,053	-	-	-	-	-	-	-	1,053
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	790	-	-	-	-	-	-	-	790
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	434,837	22,782	-	-	-	-	-	-	457,619
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	1,285,191	-	-	-	1,285,191
Debt Services Prg - Principal	11,709	-	-	-	-	-	-	-	11,709
Debt Services Prg - Interest	52,742	-	-	-	-	-	-	-	52,742
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,427,459	85,154	-	-	1,285,191	-	-	-	2,797,804
Transfers Out	133,500	84,004	-	-	-	-	-	-	217,504
TOTAL EXPENDITURES & TRANS	1,560,959	169,158	-	-	1,285,191	-	-	-	3,015,308
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(58,408)	168,568	-	-	5,929	-	-	24,219	116,089
Fund Balance as of July 1, 2001	208,966	104,380	-	-	-	-	-	4,882	313,346
Fund Balance as of June 30, 2002	150,558	272,948	-	-	5,929	-	-	29,101	429,435

KOOTENAI COUNTY

LAKELAND SCHOOL DISTRICT # 272

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	3,611,808	-	-	1,611,572	1,052,034	-	-	-	6,275,414
Other Local	133,570	16,047	401,653	58,508	21,255	-	-	-	631,033
State Sources	14,372,072	461,401	-	-	127,872	-	-	-	14,961,345
Federal Sources	-	1,065,956	486,414	-	-	-	-	-	1,552,370
Other Sources	-	-	-	5,283,168	-	-	-	-	5,283,168
TOTAL REVENUE	18,117,450	1,543,404	888,067	6,953,248	1,201,161	-	-	-	28,703,330
Transfers In	37,869	2,070	39,800	-	148,773	-	-	-	228,512
TOTAL REVENUE & TRANSFERS	18,155,319	1,545,474	927,867	6,953,248	1,349,934	-	-	-	28,931,842
EXPENDITURES									
Elementary School Program	5,467,640	688,207	-	-	-	-	-	-	6,155,847
Secondary School Program	4,789,660	334,584	-	-	-	-	-	-	5,124,244
Alternative School Program	182,598	258	-	-	-	-	-	-	182,856
Exceptional Child Program	1,182,768	429,271	-	-	-	-	-	-	1,612,039
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	95,728	-	-	-	-	-	-	-	95,728
Interscholastic Program	330,292	-	-	-	-	-	-	-	330,292
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	58,022	-	-	-	-	-	-	-	58,022
Adult School Program	1,933	-	-	-	-	-	-	-	1,933
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	12,108,641	1,452,320	-	-	-	-	-	-	13,560,961
Attend./Guidance/Health Program	606,655	14,673	-	-	-	-	-	-	621,328
Special Services Program	295,146	3,766	-	-	-	-	-	-	298,912
Instruction Improvement Program	28,842	-	-	-	-	-	-	-	28,842
Educational Media Program	470,422	-	-	-	-	-	-	-	470,422
Board of Education Program	66,505	-	-	-	-	-	-	-	66,505
District Administration Program	592,926	-	-	-	-	-	-	-	592,926
School Administration Program	1,439,901	-	-	-	-	-	-	-	1,439,901
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	924,437	-	-	-	-	-	-	-	924,437
Maintenance-Bldgs. & Equip	539,770	-	-	-	-	-	-	-	539,770
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	1,014,401	-	-	-	-	-	-	-	1,014,401
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	32,103	-	-	-	-	-	-	-	32,103
Other Support Services Program	-	49,619	-	-	-	-	-	-	49,619
TOTAL SUPPORT SERVICES	6,011,108	68,058	-	-	-	-	-	-	6,079,166
Food Services Program	-	-	912,371	-	-	-	-	-	912,371
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	912,371	-	-	-	-	-	912,371
Capital Assets Program	9,916	-	-	-	460,223	-	-	-	470,139
Debt Services Prg - Principal	-	-	-	1,110,000	848,822	-	-	-	1,958,822
Debt Services Prg - Interest	-	-	-	702,465	97,872	-	-	-	800,337
Debt Services Prg - Refunded Debt	-	-	-	5,385,998	-	-	-	-	5,385,998
TOTAL EXPENDITURES	18,129,665	1,520,378	912,371	7,198,463	1,406,917	-	-	-	29,167,794
Transfers Out	196,890	23,692	7,930	-	-	-	-	-	228,512
TOTAL EXPENDITURES & TRANS	18,326,555	1,544,070	920,301	7,198,463	1,406,917	-	-	-	29,396,306
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(171,236)	1,404	7,566	(245,215)	(56,983)	-	-	-	(464,464)
Fund Balance as of July 1, 2001	962,464	64,648	69,963	2,218,657	548,885	-	-	-	3,864,617
Fund Balance as of June 30, 2002	791,228	66,052	77,529	1,973,442	491,902	-	-	-	3,400,153

KOOTENAI COUNTY

POST FALLS SCHOOL DISTRICT # 273

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	5,000,142	-	-	1,897,852	-	-	-	-	6,897,994
Other Local	204,332	52,887	550,929	-	131,181	-	-	-	939,329
State Sources	15,979,184	498,430	-	-	137,674	-	-	-	16,615,288
Federal Sources	-	1,270,584	653,531	-	-	-	-	-	1,924,115
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	21,183,658	1,821,901	1,204,460	1,897,852	268,855	-	-	-	26,376,726
Transfers In	124,577	-	77,467	-	118,579	-	-	-	320,623
TOTAL REVENUE & TRANSFERS	21,308,235	1,821,901	1,281,927	1,897,852	387,434	-	-	-	26,697,349
EXPENDITURES									
Elementary School Program	6,476,667	1,024,227	-	-	-	-	-	-	7,500,894
Secondary School Program	5,586,225	410,192	-	-	-	-	-	-	5,996,417
Alternative School Program	405,497	23,510	-	-	-	-	-	-	429,007
Exceptional Child Program	1,443,177	432,253	-	-	-	-	-	-	1,875,430
Preschool Exceptional Program	102,977	24,864	-	-	-	-	-	-	127,841
Gifted & Talented Program	100,855	-	-	-	-	-	-	-	100,855
Interscholastic Program	330,999	-	-	-	-	-	-	-	330,999
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	21,088	-	-	-	-	-	-	-	21,088
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	14,467,485	1,915,046	-	-	-	-	-	-	16,382,531
Attend./Guidance/Health Program	648,094	-	-	-	-	-	-	-	648,094
Special Services Program	425,114	-	-	-	-	-	-	-	425,114
Instruction Improvement Program	20,006	-	-	-	-	-	-	-	20,006
Educational Media Program	268,194	-	-	-	-	-	-	-	268,194
Board of Education Program	20,120	-	-	-	-	-	-	-	20,120
District Administration Program	220,288	-	-	-	-	-	-	-	220,288
School Administration Program	1,131,099	-	-	-	-	-	-	-	1,131,099
Business Operation Program	434,578	9,815	-	-	-	-	-	-	444,393
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,571,866	-	-	-	-	-	-	-	1,571,866
Maintenance-Bldgs. & Equip	970,320	-	-	-	-	-	-	-	970,320
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	23,000	-	-	-	-	-	-	-	23,000
Transport-School Program	893,218	-	-	-	-	-	-	-	893,218
Transportation-Activity Program	47,503	-	-	-	-	-	-	-	47,503
General Transportation Program	5,586	-	-	-	-	-	-	-	5,586
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	6,678,986	9,815	-	-	-	-	-	-	6,688,801
Food Services Program	-	-	1,259,404	-	-	-	-	-	1,259,404
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	1,259,404	-	-	-	-	-	1,259,404
Capital Assets Program	-	-	-	-	329,215	-	-	-	329,215
Debt Services Prg - Principal	-	-	-	850,000	-	-	-	-	850,000
Debt Services Prg - Interest	-	-	-	1,027,758	-	-	-	-	1,027,758
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	21,146,471	1,924,861	1,259,404	1,877,758	329,215	-	-	-	26,537,709
Transfers Out	196,046	-	-	-	124,577	-	-	-	320,623
TOTAL EXPENDITURES & TRANS	21,342,517	1,924,861	1,259,404	1,877,758	453,792	-	-	-	26,858,332
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(34,282)	(102,960)	22,523	20,094	(66,358)	-	-	-	(160,983)
Fund Balance as of July 1, 2001	1,030,673	435,260	(65,007)	1,064,689	701,788	-	-	-	3,167,403
Fund Balance as of June 30, 2002	996,391	332,300	(42,484)	1,084,783	635,430	-	-	-	3,006,420

KOOTENAI COUNTY

KOOTENAI JOINT SCHOOL DISTRICT # 274

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	838,907	-	-	-	-	-	-	-	838,907
Other Local	77,995	4,766	47,191	-	10,000	-	-	-	139,952
State Sources	1,336,774	100,160	-	-	9,305	-	-	-	1,446,239
Federal Sources	-	104,624	33,738	-	-	-	-	-	138,362
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,253,676	209,550	80,929	-	19,305	-	-	-	2,563,460
Transfers In	-	37,842	-	-	368,516	-	-	-	406,358
TOTAL REVENUE & TRANSFERS	2,253,676	247,392	80,929	-	387,821	-	-	-	2,969,818
EXPENDITURES									
Elementary School Program	498,426	132,671	-	-	-	-	-	-	631,097
Secondary School Program	719,391	66,746	-	-	-	-	-	-	786,137
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	8,641	771	-	-	-	-	-	-	9,412
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	47,688	-	-	-	-	-	-	-	47,688
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	3,384	-	-	-	-	-	-	3,384
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,274,146	203,572	-	-	-	-	-	-	1,477,718
Attend./Guidance/Health Program	61,183	74	-	-	-	-	-	-	61,257
Special Services Program	67,227	-	-	-	-	-	-	-	67,227
Instruction Improvement Program	45	-	-	-	-	-	-	-	45
Educational Media Program	73,816	-	-	-	-	-	-	-	73,816
Board of Education Program	5,809	-	-	-	-	-	-	-	5,809
District Administration Program	78,978	11,077	-	-	-	-	-	-	90,055
School Administration Program	101,362	-	-	-	-	-	-	-	101,362
Business Operation Program	61,479	-	-	-	-	-	-	-	61,479
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	186,740	-	-	-	-	-	-	-	186,740
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	171,026	-	-	-	55,118	-	-	-	226,144
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	18,265	-	-	-	-	-	-	-	18,265
TOTAL SUPPORT SERVICES	825,930	11,151	-	-	55,118	-	-	-	892,199
Food Services Program	4,910	-	76,714	-	-	-	-	-	81,624
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	4,910	-	76,714	-	-	-	-	-	81,624
Capital Assets Program	-	-	-	-	97,198	-	-	-	97,198
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,104,986	214,723	76,714	-	152,316	-	-	-	2,548,739
Transfers Out	405,184	1,174	-	-	-	-	-	-	406,358
TOTAL EXPENDITURES & TRANS	2,510,170	215,897	76,714	-	152,316	-	-	-	2,955,097
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(256,494)	31,495	4,215	-	235,505	-	-	-	14,721
Fund Balance as of July 1, 2001	711,065	34,337	51,433	-	59,176	-	-	-	856,011
Fund Balance as of June 30, 2002	454,571	65,832	55,648	-	294,681	-	-	-	870,732

LATAH COUNTY

MOSCOW SCHOOL DISTRICT # 281

(EXCLUDES CHARTER SCHOOLS)

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	6,976,736	-	-	900,113	-	-	-	-	7,876,849
Other Local	270,722	224,249	350,829	15,688	131,118	-	-	-	992,606
State Sources	8,499,289	170,310	-	-	75,956	-	-	-	8,745,555
Federal Sources	1,476	869,129	248,503	-	-	-	-	-	1,119,108
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	15,748,223	1,263,688	599,332	915,801	207,074	-	-	-	18,734,118
Transfers In	224,089	35,151	54,164	-	197,931	-	-	-	511,335
TOTAL REVENUE & TRANSFERS	15,972,312	1,298,839	653,496	915,801	405,005	-	-	-	19,245,453
EXPENDITURES									
Elementary School Program	4,075,744	289,595	-	-	-	-	-	-	4,365,339
Secondary School Program	3,957,391	96,467	-	-	-	-	-	-	4,053,858
Alternative School Program	71,875	-	-	-	-	-	-	-	71,875
Exceptional Child Program	1,420,105	203,025	-	-	-	-	-	-	1,623,130
Preschool Exceptional Program	65,095	23,979	-	-	-	-	-	-	89,074
Gifted & Talented Program	206,633	-	-	-	-	-	-	-	206,633
Interscholastic Program	370,004	-	-	-	-	-	-	-	370,004
School Activity Program	43,598	-	-	-	-	-	-	-	43,598
Summer School Program	17,194	28,072	-	-	-	-	-	-	45,266
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	10,227,639	641,138	-	-	-	-	-	-	10,868,777
Attend./Guidance/Health Program	627,119	96,202	-	-	-	-	-	-	723,321
Special Services Program	338,287	69,446	-	-	-	-	-	-	407,733
Instruction Improvement Program	357,065	171,528	-	-	1,435	-	-	-	530,028
Educational Media Program	327,387	-	-	-	-	-	-	-	327,387
Board of Education Program	150,115	220,404	-	-	-	-	-	-	370,519
District Administration Program	527,831	-	-	-	-	-	-	-	527,831
School Administration Program	1,271,505	-	-	-	-	-	-	-	1,271,505
Business Operation Program	339,419	-	-	-	-	-	-	-	339,419
Central Service Program	45,426	-	-	-	-	-	-	-	45,426
Buildings-Care Program	620,059	-	-	-	-	-	-	-	620,059
Maintenance-Bldgs. & Equip	788,158	-	-	-	4,976	-	-	-	793,134
Maintenance-Grounds	96,293	53,597	-	-	-	-	-	-	149,890
Security Program	1,052	-	-	-	-	-	-	-	1,052
Transport-School Program	559,197	-	-	-	132,424	-	-	-	691,621
Transportation-Activity Program	66,911	-	-	-	-	-	-	-	66,911
General Transportation Program	20,973	-	-	-	-	-	-	-	20,973
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	6,136,797	611,177	-	-	138,835	-	-	-	6,886,809
Food Services Program	-	-	598,822	-	-	-	-	-	598,822
Community Services Program	-	234,555	-	-	-	-	-	-	234,555
TOTAL NON-INSTRUCTION	-	234,555	598,822	-	-	-	-	-	833,377
Capital Assets Program	-	-	-	-	179,169	-	-	-	179,169
Debt Services Prg - Principal	-	-	-	360,000	-	-	-	-	360,000
Debt Services Prg - Interest	-	-	-	181,408	-	-	-	-	181,408
Debt Services Prg - Refunded Debt	672	-	-	-	-	-	-	-	672
TOTAL EXPENDITURES	16,365,108	1,486,870	598,822	541,408	318,004	-	-	-	19,310,212
Transfers Out	261,188	250,147	-	-	-	-	-	-	511,335
TOTAL EXPENDITURES & TRANS	16,626,296	1,737,017	598,822	541,408	318,004	-	-	-	19,821,547
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(653,984)	(438,178)	54,674	374,393	87,001	-	-	-	(576,094)
Fund Balance as of July 1, 2001	1,625,109	775,959	107,672	601,030	90,238	-	-	-	3,200,008
Fund Balance as of June 30, 2002	971,125	337,781	162,346	975,423	177,239	-	-	-	2,623,914

LATAH COUNTY

MOSCOW CHARTER SCHOOL

MOSCOW SCHOOL DISTRICT # 281

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	10,895	-	10,867	-	11,404	-	-	-	33,166
State Sources	406,785	-	-	-	-	-	-	-	406,785
Federal Sources	-	244,678	7,103	-	-	-	-	-	251,781
Other Sources	-	-	-	-	333,485	-	-	-	333,485
TOTAL REVENUE	417,680	244,678	17,970	-	344,889	-	-	-	1,025,217
Transfers In	-	-	-	-	120,375	-	-	-	120,375
TOTAL REVENUE & TRANSFERS	417,680	244,678	17,970	-	465,264	-	-	-	1,145,592
EXPENDITURES									
Elementary School Program	256,417	90,457	-	-	-	-	-	-	346,874
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	256,417	90,457	-	-	-	-	-	-	346,874
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	6,484	-	-	-	-	-	-	-	6,484
School Administration Program	12,487	94,871	-	-	-	-	-	-	107,358
Business Operation Program	59,893	-	-	-	-	-	-	-	59,893
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	17,743	-	-	-	-	-	-	-	17,743
Maintenance-Bldgs. & Equip	17,130	-	-	-	-	-	-	-	17,130
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	113,737	94,871	-	-	-	-	-	-	208,608
Food Services Program	-	-	21,678	-	-	-	-	-	21,678
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	21,678	-	-	-	-	-	21,678
Capital Assets Program	-	-	-	-	576,805	-	-	-	576,805
Debt Services Prg - Principal	-	-	-	-	59,080	-	-	-	59,080
Debt Services Prg - Interest	-	-	-	-	5,470	-	-	-	5,470
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	370,154	185,328	21,678	-	641,355	-	-	-	1,218,515
Transfers Out	86,355	34,020	-	-	-	-	-	-	120,375
TOTAL EXPENDITURES & TRANS	456,509	219,348	21,678	-	641,355	-	-	-	1,338,890
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(38,829)	25,330	(3,708)	-	(176,091)	-	-	-	(193,298)
Fund Balance as of July 1, 2001	2,134	50,298	3,708	-	61,991	-	-	-	118,131
Fund Balance as of June 30, 2002	(36,695)	75,628	-	-	(114,100)	-	-	-	(75,167)

LATAH COUNTY

RENAISSANCE CHARTER SCHOOL

MOSCOW SCHOOL DISTRICT # 281

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	26,261	18,509	13,874	-	-	-	-	-	58,644
State Sources	459,241	2,095	-	-	1,707	-	-	-	463,043
Federal Sources	-	187,926	-	-	-	-	-	-	187,926
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	485,502	208,530	13,874	-	1,707	-	-	-	709,613
Transfers In	-	-	4,924	-	-	-	-	-	4,924
TOTAL REVENUE & TRANSFERS	485,502	208,530	18,798	-	1,707	-	-	-	714,537
EXPENDITURES									
Elementary School Program	151,932	59,641	-	-	-	-	-	-	211,573
Secondary School Program	129,536	14,758	-	-	-	-	-	-	144,294
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	7,462	-	-	-	-	-	-	7,462
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	281,468	81,861	-	-	-	-	-	-	363,329
Attend./Guidance/Health Program	-	240	-	-	-	-	-	-	240
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	4,947	327	-	-	-	-	-	-	5,274
Educational Media Program	-	343	-	-	-	-	-	-	343
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	63,867	63,918	-	-	-	-	-	-	127,785
Business Operation Program	26,245	37,485	-	-	-	-	-	-	63,730
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	16,213	-	-	-	-	-	-	-	16,213
Maintenance-Bldgs. & Equip	85,634	6,073	-	-	-	-	-	-	91,707
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	2,277	-	-	-	-	-	-	-	2,277
General Transportation Program	-	382	-	-	-	-	-	-	382
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	199,183	108,768	-	-	-	-	-	-	307,951
Food Services Program	2,225	-	18,982	-	-	-	-	-	21,207
Community Services Program	17,196	-	-	-	-	-	-	-	17,196
TOTAL NON-INSTRUCTION	19,421	-	18,982	-	-	-	-	-	38,403
Capital Assets Program	375	22,642	-	-	1,707	-	-	-	24,724
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	500,447	213,271	18,982	-	1,707	-	-	-	734,407
Transfers Out	4,924	-	-	-	-	-	-	-	4,924
TOTAL EXPENDITURES & TRANS	505,371	213,271	18,982	-	1,707	-	-	-	739,331
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(19,869)	(4,741)	(184)	-	-	-	-	-	(24,794)
Fund Balance as of July 1, 2001	21,857	3,304	184	-	-	-	-	-	25,345
Fund Balance as of June 30, 2002	1,988	(1,437)	-	-	-	-	-	-	551

LATAH COUNTY

GENESEE JOINT SCHOOL DISTRICT # 282

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	591,937	-	-	322,673	-	-	-	-	914,610
Other Local	25,293	2,870	56,958	3,954	45	-	-	-	89,120
State Sources	1,843,558	58,810	-	-	10,152	-	-	-	1,912,520
Federal Sources	-	80,953	31,914	-	-	-	-	-	112,867
Other Sources	1,056	-	-	-	-	-	-	-	1,056
TOTAL REVENUE	2,461,844	142,633	88,872	326,627	10,197	-	-	-	3,030,173
Transfers In	-	252	10,000	-	40,000	-	-	-	50,252
TOTAL REVENUE & TRANSFERS	2,461,844	142,885	98,872	326,627	50,197	-	-	-	3,080,425
EXPENDITURES									
Elementary School Program	561,831	60,395	-	-	-	-	-	-	622,226
Secondary School Program	644,999	39,795	-	-	-	-	-	-	684,794
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	145,215	27,917	-	-	-	-	-	-	173,132
Preschool Exceptional Program	-	3,027	-	-	-	-	-	-	3,027
Gifted & Talented Program	10,494	160	-	-	-	-	-	-	10,654
Interscholastic Program	91,207	-	-	-	-	-	-	-	91,207
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,453,746	131,294	-	-	-	-	-	-	1,585,040
Attend./Guidance/Health Program	79,106	10,053	-	-	-	-	-	-	89,159
Special Services Program	23,231	-	-	-	-	-	-	-	23,231
Instruction Improvement Program	8,938	-	-	-	-	-	-	-	8,938
Educational Media Program	129,119	3,474	-	-	-	-	-	-	132,593
Board of Education Program	23,708	-	-	-	-	-	-	-	23,708
District Administration Program	142,995	-	-	-	-	-	-	-	142,995
School Administration Program	135,284	-	-	-	-	-	-	-	135,284
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	134,065	-	-	-	-	-	-	-	134,065
Maintenance-Bldgs. & Equip	98,560	-	-	-	-	-	-	-	98,560
Maintenance-Grounds	1,115	-	-	-	-	-	-	-	1,115
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	114,583	-	-	-	-	-	-	-	114,583
Transportation-Activity Program	11,930	-	-	-	-	-	-	-	11,930
General Transportation Program	1,699	-	-	-	-	-	-	-	1,699
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	904,333	13,527	-	-	-	-	-	-	917,860
Food Services Program	5,954	-	97,571	-	-	-	-	-	103,525
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	5,954	-	97,571	-	-	-	-	-	103,525
Capital Assets Program	-	-	-	-	22,561	-	-	-	22,561
Debt Services Prg - Principal	2,994	5,783	-	225,000	10,281	-	-	-	244,058
Debt Services Prg - Interest	2,795	1,232	-	88,336	2,038	-	-	-	94,401
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,369,822	151,836	97,571	313,336	34,880	-	-	-	2,967,445
Transfers Out	50,252	-	-	-	-	-	-	-	50,252
TOTAL EXPENDITURES & TRANS	2,420,074	151,836	97,571	313,336	34,880	-	-	-	3,017,697
Excess (Deficiency) of Revenue Over Expenditures & Transfers	41,770	(8,951)	1,301	13,291	15,317	-	-	-	62,728
Fund Balance as of July 1, 2001	79,967	18,022	(17,746)	284,980	32,687	-	-	-	397,910
Fund Balance as of June 30, 2002	121,737	9,071	(16,445)	298,271	48,004	-	-	-	460,638

LATAH COUNTY

KENDRICK JOINT SCHOOL DISTRICT # 283

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	515,542	-	-	79,049	103,284	-	-	-	697,875
Other Local	16,773	1,695	55,515	-	9	-	95	-	74,087
State Sources	1,878,043	68,924	-	-	10,824	-	-	-	1,957,791
Federal Sources	9,941	134,164	70,003	-	-	-	-	-	214,108
Other Sources	190	-	-	-	53,576	-	-	-	53,766
TOTAL REVENUE	2,420,489	204,783	125,518	79,049	167,693	-	95	-	2,997,627
Transfers In	-	-	-	-	25,100	-	37,560	-	62,660
TOTAL REVENUE & TRANSFERS	2,420,489	204,783	125,518	79,049	192,793	-	37,655	-	3,060,287
EXPENDITURES									
Elementary School Program	586,991	81,286	-	-	-	-	-	-	668,277
Secondary School Program	628,221	35,767	-	-	-	-	-	-	663,988
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	91,994	37,393	-	-	-	-	-	-	129,387
Preschool Exceptional Program	20	4,807	-	-	-	-	-	-	4,827
Gifted & Talented Program	2,170	-	-	-	-	-	-	-	2,170
Interscholastic Program	59,980	-	-	-	-	-	-	-	59,980
School Activity Program	6,206	-	-	-	-	-	-	-	6,206
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,375,582	159,253	-	-	-	-	-	-	1,534,835
Attend./Guidance/Health Program	75,426	9,494	-	-	-	-	-	-	84,920
Special Services Program	36,052	7,000	-	-	-	-	-	-	43,052
Instruction Improvement Program	5,291	4,548	-	-	-	-	-	-	9,839
Educational Media Program	69,079	4,041	-	-	-	-	-	-	73,120
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	138,544	-	-	-	-	-	-	-	138,544
School Administration Program	218,450	-	-	-	-	-	-	-	218,450
Business Operation Program	78,124	-	-	-	-	-	-	-	78,124
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	179,947	-	-	-	-	-	-	-	179,947
Maintenance-Bldgs. & Equip	74,665	26,666	-	-	-	-	-	-	101,331
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	144,126	-	-	-	-	-	-	-	144,126
Transportation-Activity Program	6,502	-	-	-	-	-	-	-	6,502
General Transportation Program	5,346	-	-	-	-	-	-	-	5,346
Other Support Services Program	13,255	-	-	-	-	-	-	-	13,255
TOTAL SUPPORT SERVICES	1,044,807	51,749	-	-	-	-	-	-	1,096,556
Food Services Program	9,086	-	125,165	-	-	-	-	-	134,251
Community Services Program	1,177	-	-	-	-	-	-	-	1,177
TOTAL NON-INSTRUCTION	10,263	-	125,165	-	-	-	-	-	135,428
Capital Assets Program	-	-	-	-	108,471	-	-	-	108,471
Debt Services Prg - Principal	-	-	-	60,000	74,772	-	-	-	134,772
Debt Services Prg - Interest	5,478	-	-	25,448	21,145	-	-	-	52,071
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,436,130	211,002	125,165	85,448	204,388	-	-	-	3,062,133
Transfers Out	62,660	-	-	-	-	-	-	-	62,660
TOTAL EXPENDITURES & TRANS	2,498,790	211,002	125,165	85,448	204,388	-	-	-	3,124,793
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(78,301)	(6,219)	353	(6,399)	(11,595)	-	37,655	-	(64,506)
Fund Balance as of July 1, 2001	155,000	15,062	-	25,676	89,782	-	-	-	285,520
Fund Balance as of June 30, 2002	76,699	8,843	353	19,277	78,187	-	37,655	-	221,014

LATAH COUNTY

POTLATCH SCHOOL DISTRICT # 285

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	950,185	-	-	-	92,665	-	-	-	1,042,850
Other Local	92,974	3,555	66,378	-	4,095	-	-	-	167,002
State Sources	2,804,080	85,004	-	-	18,731	-	-	-	2,907,815
Federal Sources	-	1,748,275	79,352	-	-	-	-	-	1,827,627
Other Sources	-	-	-	-	45,500	-	-	-	45,500
TOTAL REVENUE	3,847,239	1,836,834	145,730	-	160,991	-	-	-	5,990,794
Transfers In	-	13,148	-	-	30,397	-	-	-	43,545
TOTAL REVENUE & TRANSFERS	3,847,239	1,849,982	145,730	-	191,388	-	-	-	6,034,339
EXPENDITURES									
Elementary School Program	964,499	116,149	-	-	-	-	-	-	1,080,648
Secondary School Program	947,203	91,672	-	-	-	-	-	-	1,038,875
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	340,113	61,469	-	-	-	-	-	-	401,582
Preschool Exceptional Program	11,356	13,205	-	-	-	-	-	-	24,561
Gifted & Talented Program	13,209	-	-	-	-	-	-	-	13,209
Interscholastic Program	110,193	-	-	-	-	-	-	-	110,193
School Activity Program	33,231	-	-	-	-	-	-	-	33,231
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,419,804	282,495	-	-	-	-	-	-	2,702,299
Attend./Guidance/Health Program	86,457	-	-	-	-	-	-	-	86,457
Special Services Program	57,595	1,346	-	-	-	-	-	-	58,941
Instruction Improvement Program	-	1,561,567	-	-	-	-	-	-	1,561,567
Educational Media Program	87,654	-	-	-	-	-	-	-	87,654
Board of Education Program	10,130	-	-	-	-	-	-	-	10,130
District Administration Program	175,075	-	-	-	-	-	-	-	175,075
School Administration Program	226,047	-	-	-	-	-	-	-	226,047
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	276,817	-	-	-	-	-	-	-	276,817
Maintenance-Bldgs. & Equip	98,041	-	-	-	123,564	-	-	-	221,605
Maintenance-Grounds	8,325	-	-	-	1,036	-	-	-	9,361
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	163,834	-	-	-	-	-	-	-	163,834
Transportation-Activity Program	19,345	-	-	-	-	-	-	-	19,345
General Transportation Program	47,606	-	-	-	-	-	-	-	47,606
Other Support Services Program	1,346	-	-	-	-	-	-	-	1,346
TOTAL SUPPORT SERVICES	1,258,272	1,562,913	-	-	124,600	-	-	-	2,945,785
Food Services Program	26,292	-	142,616	-	-	-	-	-	168,908
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	26,292	-	142,616	-	-	-	-	-	168,908
Capital Assets Program	-	-	-	-	26,523	-	-	-	26,523
Debt Services Prg - Principal	-	-	-	-	10,273	-	-	-	10,273
Debt Services Prg - Interest	-	-	-	-	7,064	-	-	-	7,064
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,704,368	1,845,408	142,616	-	168,460	-	-	-	5,860,852
Transfers Out	43,545	-	-	-	-	-	-	-	43,545
TOTAL EXPENDITURES & TRANS	3,747,913	1,845,408	142,616	-	168,460	-	-	-	5,904,397
Excess (Deficiency) of Revenue Over Expenditures & Transfers	99,326	4,574	3,114	-	22,928	-	-	-	129,942
Fund Balance as of July 1, 2001	459,143	17,860	-	-	164,837	-	-	-	641,840
Fund Balance as of June 30, 2002	558,469	22,434	3,114	-	187,765	-	-	-	771,782

LATAH COUNTY

TROY SCHOOL DISTRICT #287

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	739,304	-	-	39,302	188,028	-	-	-	966,634
Other Local	31,810	-	54,569	-	179,169	-	-	-	265,548
State Sources	1,766,493	55,830	-	-	2,045,971	-	-	-	3,868,294
Federal Sources	-	135,828	45,176	-	-	-	-	-	181,004
Other Sources	-	-	-	-	2,100,000	-	-	-	2,100,000
TOTAL REVENUE	2,537,607	191,658	99,745	39,302	4,513,168	-	-	-	7,381,480
Transfers In	-	-	-	-	15,393	-	-	-	15,393
TOTAL REVENUE & TRANSFERS	2,537,607	191,658	99,745	39,302	4,528,561	-	-	-	7,396,873
EXPENDITURES									
Elementary School Program	554,999	65,699	-	-	-	-	-	-	620,698
Secondary School Program	662,951	34,734	-	-	-	-	-	-	697,685
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	69,802	29,732	-	-	-	-	-	-	99,534
Preschool Exceptional Program	3,200	-	-	-	-	-	-	-	3,200
Gifted & Talented Program	8,976	-	-	-	-	-	-	-	8,976
Interscholastic Program	52,734	-	-	-	-	-	-	-	52,734
School Activity Program	21,986	-	-	-	-	-	-	-	21,986
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,374,648	130,165	-	-	-	-	-	-	1,504,813
Attend./Guidance/Health Program	62,978	6,194	-	-	-	-	-	-	69,172
Special Services Program	158,504	9,832	-	-	-	-	-	-	168,336
Instruction Improvement Program	29,750	2,880	-	-	-	-	-	-	32,630
Educational Media Program	90,426	30,145	-	-	-	-	-	-	120,571
Board of Education Program	5,418	-	-	-	-	-	-	-	5,418
District Administration Program	127,237	-	-	-	-	-	-	-	127,237
School Administration Program	210,150	2,380	-	-	-	-	-	-	212,530
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	257,309	-	-	-	-	-	-	-	257,309
Maintenance-Bldgs. & Equip	12,795	-	-	-	-	-	-	-	12,795
Maintenance-Grounds	6,871	-	-	-	-	-	-	-	6,871
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	105,457	-	-	-	-	-	-	-	105,457
Transportation-Activity Program	15,376	-	-	-	-	-	-	-	15,376
General Transportation Program	1,586	-	-	-	-	-	-	-	1,586
Other Support Services Program	-	1,325	-	-	-	-	-	-	1,325
TOTAL SUPPORT SERVICES	1,083,857	52,756	-	-	-	-	-	-	1,136,613
Food Services Program	8,955	-	99,610	-	-	-	-	-	108,565
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	8,955	-	99,610	-	-	-	-	-	108,565
Capital Assets Program	16,748	-	-	-	287,519	-	-	-	304,267
Debt Services Prg - Principal	-	-	-	22,000	-	-	-	-	22,000
Debt Services Prg - Interest	-	-	-	26,359	87,788	-	-	-	114,147
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,484,208	182,921	99,610	48,359	375,307	-	-	-	3,190,405
Transfers Out	15,393	-	-	-	-	-	-	-	15,393
TOTAL EXPENDITURES & TRANS	2,499,601	182,921	99,610	48,359	375,307	-	-	-	3,205,798
Excess (Deficiency) of Revenue Over Expenditures & Transfers	38,006	8,737	135	(9,057)	4,153,254	-	-	-	4,191,075
Fund Balance as of July 1, 2001	350,325	2,994	-	24,466	44,280	-	-	-	422,065
Fund Balance as of June 30, 2002	388,331	11,731	135	15,409	4,197,534	-	-	-	4,613,140

LATAH COUNTY

WHITEPINE JOINT SCHOOL DISTRICT # 288

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	928,504	-	-	199,487	171,035	-	-	-	1,299,026
Other Local	21,077	119,268	28,403	-	20,312	-	-	144	189,060
State Sources	1,513,712	61,227	-	-	9,160	-	-	-	1,584,099
Federal Sources	-	537,406	43,759	-	-	-	-	-	581,165
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,463,293	717,901	72,162	199,487	200,507	-	-	144	3,653,350
Transfers In	-	198	11,633	-	24,222	-	-	-	36,053
TOTAL REVENUE & TRANSFERS	2,463,293	718,099	83,795	199,487	224,729	-	-	144	3,689,403
EXPENDITURES									
Elementary School Program	537,049	154,359	-	-	-	-	-	-	691,408
Secondary School Program	585,563	32,097	-	-	-	-	-	-	617,660
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	49,009	24,435	-	-	-	-	-	-	73,444
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	9,574	-	-	-	-	-	-	-	9,574
Interscholastic Program	43,012	-	-	-	-	-	-	-	43,012
School Activity Program	20,260	-	-	-	-	-	-	-	20,260
Summer School Program	-	1,454	-	-	-	-	-	-	1,454
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,244,467	212,345	-	-	-	-	-	-	1,456,812
Attend./Guidance/Health Program	67,645	422,468	-	-	-	-	-	-	490,113
Special Services Program	137,393	6,474	-	-	-	-	-	-	143,867
Instruction Improvement Program	20,136	2,620	-	-	-	-	-	-	22,756
Educational Media Program	105,280	29,339	-	-	-	-	-	-	134,619
Board of Education Program	3,567	-	-	-	-	-	-	-	3,567
District Administration Program	123,590	-	-	-	-	-	-	-	123,590
School Administration Program	176,386	27,641	-	-	-	-	-	-	204,027
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	185,393	-	-	-	-	-	-	-	185,393
Maintenance-Bldgs. & Equip	48,616	-	-	-	56,468	-	-	-	105,084
Maintenance-Grounds	7,524	-	-	-	-	-	-	-	7,524
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	130,639	-	-	-	-	-	-	-	130,639
Transportation-Activity Program	12,261	-	-	-	-	-	-	-	12,261
General Transportation Program	2,154	-	-	-	-	-	-	-	2,154
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,020,584	488,542	-	-	56,468	-	-	-	1,565,594
Food Services Program	7,705	-	83,795	-	-	-	-	-	91,500
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	7,705	-	83,795	-	-	-	-	-	91,500
Capital Assets Program	-	-	-	-	114,800	-	-	-	114,800
Debt Services Prg - Principal	-	-	-	113,000	-	-	-	-	113,000
Debt Services Prg - Interest	-	-	-	54,707	-	-	-	-	54,707
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,272,756	700,887	83,795	167,707	171,268	-	-	-	3,396,413
Transfers Out	36,053	-	-	-	-	-	-	-	36,053
TOTAL EXPENDITURES & TRANS	2,308,809	700,887	83,795	167,707	171,268	-	-	-	3,432,466
Excess (Deficiency) of Revenue Over Expenditures & Transfers	154,484	17,212	-	31,780	53,461	-	-	144	256,937
Fund Balance as of July 1, 2001	349,665	13,407	-	52,715	58,396	-	-	3,761	474,183
Fund Balance as of June 30, 2002	504,149	30,619	-	84,495	111,857	-	-	3,905	731,120

LEMHI COUNTY

SALMON SCHOOL DISTRICT # 291

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,161,819	-	-	9,431	113,356	-	-	-	1,284,606
Other Local	122,872	9,613	64,176	-	-	-	-	8,262	196,661
State Sources	4,433,135	144,083	-	-	36,105	-	-	-	4,613,323
Federal Sources	5,855	622,358	104,402	-	-	-	-	-	732,615
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	5,723,681	776,054	168,578	9,431	149,461	-	-	8,262	6,827,205
Transfers In	-	21,603	-	-	54,348	-	-	-	75,951
TOTAL REVENUE & TRANSFERS	5,723,681	797,657	168,578	9,431	203,809	-	-	8,262	6,903,156
EXPENDITURES									
Elementary School Program	1,372,265	193,775	-	-	-	-	-	50,504	1,566,040
Secondary School Program	1,458,820	186,625	-	-	-	-	-	3,487	1,645,445
Alternative School Program	135,850	-	-	-	-	-	-	-	135,850
Exceptional Child Program	335,260	56,133	-	-	-	-	-	-	391,393
Preschool Exceptional Program	47,831	8,737	-	-	-	-	-	-	56,568
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	169,450	-	-	-	-	-	-	-	169,450
School Activity Program	5,927	-	-	-	-	-	-	-	5,927
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,525,403	445,270	-	-	-	-	-	53,991	3,970,673
Attend./Guidance/Health Program	216,309	65,692	-	-	-	-	-	-	282,001
Special Services Program	147,515	94,389	-	-	-	-	-	-	241,904
Instruction Improvement Program	58,971	49,293	-	-	-	-	-	-	108,264
Educational Media Program	114,651	-	-	-	-	-	-	-	114,651
Board of Education Program	78,591	-	-	-	-	-	-	-	78,591
District Administration Program	153,990	-	-	-	-	-	-	-	153,990
School Administration Program	368,434	1,994	-	-	-	-	-	-	370,428
Business Operation Program	69,093	-	-	-	-	-	-	-	69,093
Central Service Program	20,273	-	-	-	-	-	-	-	20,273
Buildings-Care Program	436,326	-	-	-	-	-	-	-	436,326
Maintenance-Bldgs. & Equip	121,735	141,692	-	-	118,846	-	-	-	382,273
Maintenance-Grounds	17,876	-	-	-	-	-	-	-	17,876
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	306,872	-	-	-	75,289	-	-	-	382,161
Transportation-Activity Program	1,921	-	-	-	-	-	-	-	1,921
General Transportation Program	5,011	-	-	-	-	-	-	-	5,011
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,117,568	353,060	-	-	194,135	-	-	-	2,664,763
Food Services Program	13,232	-	181,927	-	-	-	-	-	195,159
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	13,232	-	181,927	-	-	-	-	-	195,159
Capital Assets Program	-	-	-	-	95,000	-	-	-	95,000
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	14,413	-	-	-	-	-	-	-	14,413
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	5,670,616	798,330	181,927	-	289,135	-	-	53,991	6,940,008
Transfers Out	75,951	-	-	-	-	-	-	-	75,951
TOTAL EXPENDITURES & TRANS	5,746,567	798,330	181,927	-	289,135	-	-	53,991	7,015,959
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(22,886)	(673)	(13,349)	9,431	(85,326)	-	-	(45,729)	(112,803)
Fund Balance as of July 1, 2001	358,606	229,960	25,402	557	106,143	-	-	94,566	720,668
Fund Balance as of June 30, 2002	335,720	229,287	12,053	9,988	20,817	-	-	48,837	607,865

LEMHI COUNTY

SOUTH LEMHI SCHOOL DISTRICT # 292

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	141,951	-	-	-	13,233	-	-	-	155,184
Other Local	16,929	-	9,774	-	-	5,400	-	-	32,103
State Sources	1,228,696	49,767	-	-	4,870	-	-	-	1,283,333
Federal Sources	-	84,424	22,697	-	-	-	-	-	107,121
Other Sources	-	-	-	-	614	-	-	-	614
TOTAL REVENUE	1,387,576	134,191	32,471	-	18,717	5,400	-	-	1,578,355
Transfers In	-	2,000	5,000	-	18,278	-	-	-	25,278
TOTAL REVENUE & TRANSFERS	1,387,576	136,191	37,471	-	36,995	5,400	-	-	1,603,633
EXPENDITURES									
Elementary School Program	384,161	43,491	-	-	-	-	-	-	427,652
Secondary School Program	395,200	51,908	-	-	-	-	-	-	447,108
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	56,099	12,718	-	-	-	-	-	-	68,817
Preschool Exceptional Program	-	1,284	-	-	-	-	-	-	1,284
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	25,277	-	-	-	-	-	-	-	25,277
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	860,737	109,401	-	-	-	-	-	-	970,138
Attend./Guidance/Health Program	20,686	2,196	-	-	-	-	-	-	22,882
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	3,218	8,637	-	-	-	-	-	-	11,855
Educational Media Program	28,382	-	-	-	-	-	-	-	28,382
Board of Education Program	12,009	-	-	-	-	-	-	-	12,009
District Administration Program	61,039	-	-	-	-	-	-	-	61,039
School Administration Program	65,947	-	-	-	-	-	-	-	65,947
Business Operation Program	35,328	-	-	-	-	-	-	-	35,328
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	116,782	-	-	-	-	-	-	-	116,782
Maintenance-Bldgs. & Equip	-	-	-	-	-	4,591	-	-	4,591
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	86,373	11,944	-	-	39,584	-	-	-	137,901
Transportation-Activity Program	6,497	-	-	-	-	-	-	-	6,497
General Transportation Program	49	-	-	-	-	-	-	-	49
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	436,310	22,777	-	-	39,584	4,591	-	-	503,262
Food Services Program	17,095	-	38,984	-	-	-	-	-	56,079
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	17,095	-	38,984	-	-	-	-	-	56,079
Capital Assets Program	-	-	-	-	8,951	-	-	-	8,951
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,314,142	132,178	38,984	-	48,535	4,591	-	-	1,538,430
Transfers Out	25,278	-	-	-	-	-	-	-	25,278
TOTAL EXPENDITURES & TRANS	1,339,420	132,178	38,984	-	48,535	4,591	-	-	1,563,708
Excess (Deficiency) of Revenue Over Expenditures & Transfers	48,156	4,013	(1,513)	-	(11,540)	809	-	-	39,925
Fund Balance as of July 1, 2001	134,735	5,613	5,060	-	75,518	8,106	-	-	229,032
Fund Balance as of June 30, 2002	182,891	9,626	3,547	-	63,978	8,915	-	-	268,957

LEWIS COUNTY

NEZPERCE JOINT SCHOOL DISTRICT # 302

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	428,677	-	-	-	11,954	-	-	-	440,631
Other Local	47,509	1,529	23,647	-	4,721	-	-	216	77,406
State Sources	1,265,440	33,925	-	-	6,716	-	-	-	1,306,081
Federal Sources	-	112,717	27,236	-	-	-	-	-	139,953
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,741,626	148,171	50,883	-	23,391	-	-	216	1,964,071
Transfers In	-	-	-	-	14,555	-	-	-	14,555
TOTAL REVENUE & TRANSFERS	1,741,626	148,171	50,883	-	37,946	-	-	216	1,978,626
EXPENDITURES									
Elementary School Program	412,474	31,181	-	-	-	-	-	-	443,655
Secondary School Program	486,265	31,224	-	-	-	-	-	-	517,489
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	35,013	26,883	-	-	-	-	-	-	61,896
Preschool Exceptional Program	17,189	1,734	-	-	-	-	-	-	18,923
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	46,689	-	-	-	-	-	-	-	46,689
School Activity Program	3,520	-	-	-	-	-	-	-	3,520
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,001,150	91,022	-	-	-	-	-	-	1,092,172
Attend./Guidance/Health Program	12,773	3,822	-	-	-	-	-	-	16,595
Special Services Program	40,304	-	-	-	-	-	-	-	40,304
Instruction Improvement Program	24,564	60,656	-	-	-	-	-	-	85,220
Educational Media Program	75,721	-	-	-	-	-	-	-	75,721
Board of Education Program	36,355	1,321	-	-	-	-	-	-	37,676
District Administration Program	105,357	-	-	-	-	-	-	-	105,357
School Administration Program	103,356	-	-	-	-	-	-	-	103,356
Business Operation Program	31,968	-	-	-	-	-	-	-	31,968
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	104,016	-	-	-	-	-	-	-	104,016
Maintenance-Bldgs. & Equip	30,262	2,983	-	-	-	-	-	-	33,245
Maintenance-Grounds	11,141	-	-	-	-	-	-	-	11,141
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	90,905	-	-	-	-	-	-	-	90,905
Transportation-Activity Program	13,179	-	-	-	-	-	-	-	13,179
General Transportation Program	443	-	-	-	-	-	-	-	443
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	680,344	68,782	-	-	-	-	-	-	749,126
Food Services Program	2,511	-	57,709	-	-	-	-	-	60,220
Community Services Program	26,003	-	-	-	-	-	-	-	26,003
TOTAL NON-INSTRUCTION	28,514	-	57,709	-	-	-	-	-	86,223
Capital Assets Program	-	-	-	-	5,185	-	-	-	5,185
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,710,008	159,804	57,709	-	5,185	-	-	-	1,932,706
Transfers Out	14,555	-	-	-	-	-	-	-	14,555
TOTAL EXPENDITURES & TRANS	1,724,563	159,804	57,709	-	5,185	-	-	-	1,947,261
Excess (Deficiency) of Revenue Over Expenditures & Transfers	17,063	(11,633)	(6,826)	-	32,761	-	-	216	31,365
Fund Balance as of July 1, 2001	300,738	31,434	12,796	-	109,857	-	-	4,636	454,825
Fund Balance as of June 30, 2002	317,801	19,801	5,970	-	142,618	-	-	4,852	486,190

LEWIS COUNTY

KAMIAH JOINT SCHOOL DISTRICT # 304

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	430,849	-	-	235,721	-	-	-	-	666,570
Other Local	67,064	101,485	56,570	2,602	464	-	-	-	228,185
State Sources	2,741,077	100,093	-	-	18,803	-	-	-	2,859,973
Federal Sources	176,717	655,545	152,307	-	-	-	-	-	984,569
Other Sources	-	-	-	-	6,120	-	-	-	6,120
TOTAL REVENUE	3,415,707	857,123	208,877	238,323	25,387	-	-	-	4,745,417
Transfers In	-	2,553	-	-	35,934	-	-	-	38,487
TOTAL REVENUE & TRANSFERS	3,415,707	859,676	208,877	238,323	61,321	-	-	-	4,783,904
EXPENDITURES									
Elementary School Program	594,257	137,159	-	-	-	-	-	-	731,416
Secondary School Program	1,108,863	95,716	-	-	-	-	-	-	1,204,579
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	182,401	80,742	-	-	-	-	-	-	263,143
Preschool Exceptional Program	40,970	11,750	-	-	-	-	-	-	52,720
Gifted & Talented Program	27	-	-	-	-	-	-	-	27
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	120,237	-	-	-	-	-	-	-	120,237
Summer School Program	25,601	164,042	-	-	-	-	-	-	189,643
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,072,356	489,409	-	-	-	-	-	-	2,561,765
Attend./Guidance/Health Program	124,944	20,007	-	-	-	-	-	-	144,951
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	29,985	99,021	-	-	-	-	-	-	129,006
Educational Media Program	125,559	-	-	-	-	-	-	-	125,559
Board of Education Program	8,381	5	-	-	-	-	-	-	8,386
District Administration Program	98,845	-	-	-	-	-	-	-	98,845
School Administration Program	264,958	-	-	-	-	-	-	-	264,958
Business Operation Program	98,445	1,940	-	-	-	-	-	-	100,385
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	305,199	-	-	-	-	-	-	-	305,199
Maintenance-Bldgs. & Equip	87,850	42,003	-	-	-	-	-	-	129,853
Maintenance-Grounds	13,498	8	-	-	-	-	-	-	13,506
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	164,824	54,269	-	-	53,585	-	-	-	272,678
Transportation-Activity Program	20,503	-	-	-	-	-	-	-	20,503
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	500	-	-	-	-	500
TOTAL SUPPORT SERVICES	1,342,991	217,253	-	500	53,585	-	-	-	1,614,329
Food Services Program	14,222	-	210,213	-	-	-	-	-	224,435
Community Services Program	24,356	-	-	-	-	-	-	-	24,356
TOTAL NON-INSTRUCTION	38,578	-	210,213	-	-	-	-	-	248,791
Capital Assets Program	-	670,079	-	-	-	-	-	-	670,079
Debt Services Prg - Principal	-	90,524	-	105,000	-	-	-	-	195,524
Debt Services Prg - Interest	-	24,900	-	134,638	-	-	-	-	159,538
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,453,925	1,492,165	210,213	240,138	53,585	-	-	-	5,450,026
Transfers Out	38,487	-	-	-	-	-	-	-	38,487
TOTAL EXPENDITURES & TRANS	3,492,412	1,492,165	210,213	240,138	53,585	-	-	-	5,488,513
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(76,705)	(632,489)	(1,336)	(1,815)	7,736	-	-	-	(704,609)
Fund Balance as of July 1, 2001	388,049	724,321	(3,128)	209,481	12,628	-	-	-	1,331,351
Fund Balance as of June 30, 2002	311,344	91,832	(4,464)	207,666	20,364	-	-	-	626,742

LEWIS COUNTY

HIGHLAND JOINT SCHOOL DISTRICT # 305

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	500,361	-	-	-	-	-	-	-	500,361
Other Local	66,550	-	27,422	-	3,683	-	-	308	97,655
State Sources	1,381,161	33,517	-	-	7,660	-	-	-	1,422,338
Federal Sources	-	101,772	36,749	-	-	-	-	-	138,521
Other Sources	511	-	-	-	-	-	-	-	511
TOTAL REVENUE	1,948,583	135,289	64,171	-	11,343	-	-	308	2,159,386
Transfers In	-	-	9,613	-	-	-	-	-	9,613
TOTAL REVENUE & TRANSFERS	1,948,583	135,289	73,784	-	11,343	-	-	308	2,168,999
EXPENDITURES									
Elementary School Program	419,217	56,841	-	-	-	-	-	-	476,058
Secondary School Program	474,499	26,005	-	-	-	-	-	-	500,504
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	110,358	44,410	-	-	-	-	-	-	154,768
Preschool Exceptional Program	15,579	3,318	-	-	-	-	-	-	18,897
Gifted & Talented Program	11,415	-	-	-	-	-	-	-	11,415
Interscholastic Program	45,786	-	-	-	-	-	-	-	45,786
School Activity Program	6,607	-	-	-	-	-	-	-	6,607
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,083,461	130,574	-	-	-	-	-	-	1,214,035
Attend./Guidance/Health Program	59,907	-	-	-	-	-	-	-	59,907
Special Services Program	47,405	-	-	-	-	-	-	-	47,405
Instruction Improvement Program	25,354	3,534	-	-	-	-	-	-	28,888
Educational Media Program	44,036	-	-	-	-	-	-	-	44,036
Board of Education Program	18,437	-	-	-	-	-	-	-	18,437
District Administration Program	96,570	-	-	-	-	-	-	-	96,570
School Administration Program	109,499	150	-	-	-	-	-	-	109,649
Business Operation Program	53,898	-	-	-	-	-	-	-	53,898
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	149,662	-	-	-	-	-	-	-	149,662
Maintenance-Bldgs. & Equip	85,803	250	-	-	-	-	-	-	86,053
Maintenance-Grounds	27,471	-	-	-	-	-	-	-	27,471
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	170,890	-	-	-	-	-	-	-	170,890
Transportation-Activity Program	20,339	-	-	-	-	-	-	-	20,339
General Transportation Program	984	-	-	-	-	-	-	-	984
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	910,255	3,934	-	-	-	-	-	-	914,189
Food Services Program	-	-	73,437	-	-	-	-	-	73,437
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	73,437	-	-	-	-	-	73,437
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,993,716	134,508	73,437	-	-	-	-	-	2,201,661
Transfers Out	9,613	-	-	-	-	-	-	-	9,613
TOTAL EXPENDITURES & TRANS	2,003,329	134,508	73,437	-	-	-	-	-	2,211,274
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(54,746)	781	347	-	11,343	-	-	308	(42,275)
Fund Balance as of July 1, 2001	169,811	7,219	(377)	-	96,568	-	-	6,594	273,221
Fund Balance as of June 30, 2002	115,065	8,000	(30)	-	107,911	-	-	6,902	230,946

LINCOLN COUNTY

SHOSHONE JOINT SCHOOL DISTRICT # 312

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	515,787	-	-	288,419	36,613	-	-	-	840,819
Other Local	50,073	19,263	31,543	-	234	-	-	-	101,113
State Sources	2,503,148	70,538	-	-	15,166	-	-	-	2,588,852
Federal Sources	-	122,443	88,625	-	-	-	-	-	211,068
Other Sources	4,488	-	-	-	9,290	-	-	-	13,778
TOTAL REVENUE	3,073,496	212,244	120,168	288,419	61,303	-	-	-	3,755,630
Transfers In	-	14,015	6,940	-	-	-	-	-	20,955
TOTAL REVENUE & TRANSFERS	3,073,496	226,259	127,108	288,419	61,303	-	-	-	3,776,585
EXPENDITURES									
Elementary School Program	903,800	100,793	-	-	-	-	-	-	1,004,593
Secondary School Program	737,971	68,857	-	-	-	-	-	-	806,828
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	153,163	56,483	-	-	-	-	-	-	209,646
Preschool Exceptional Program	-	6,916	-	-	-	-	-	-	6,916
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	57,678	-	-	-	-	-	-	-	57,678
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,852,612	233,049	-	-	-	-	-	-	2,085,661
Attend./Guidance/Health Program	115,963	149	-	-	-	-	-	-	116,112
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	42,171	15,820	-	-	-	-	-	-	57,991
Educational Media Program	91,543	-	-	-	-	-	-	-	91,543
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	169,124	14,138	-	-	-	-	-	-	183,262
School Administration Program	207,960	-	-	-	-	-	-	-	207,960
Business Operation Program	81,792	-	-	-	-	-	-	-	81,792
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	222,389	-	-	-	-	-	-	-	222,389
Maintenance-Bldgs. & Equip	86,042	-	-	-	-	-	-	-	86,042
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	149,403	-	-	-	-	-	-	-	149,403
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,166,387	30,107	-	-	-	-	-	-	1,196,494
Food Services Program	-	-	129,760	-	-	-	-	-	129,760
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	129,760	-	-	-	-	-	129,760
Capital Assets Program	-	-	-	-	148,291	-	-	-	148,291
Debt Services Prg - Principal	-	-	-	130,000	18,752	-	-	-	148,752
Debt Services Prg - Interest	-	-	-	155,175	5,984	-	-	-	161,159
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,018,999	263,156	129,760	285,175	173,027	-	-	-	3,870,117
Transfers Out	20,955	-	-	-	-	-	-	-	20,955
TOTAL EXPENDITURES & TRANS	3,039,954	263,156	129,760	285,175	173,027	-	-	-	3,891,072
Excess (Deficiency) of Revenue Over Expenditures & Transfers	33,542	(36,897)	(2,652)	3,244	(111,724)	-	-	-	(114,487)
Fund Balance as of July 1, 2001	468,989	64,137	2,025	64,484	(2,477)	-	-	-	597,158
Fund Balance as of June 30, 2002	502,531	27,240	(627)	67,728	(114,201)	-	-	-	482,671

LINCOLN COUNTY

DIETRICH SCHOOL DISTRICT # 314

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	76,150	-	-	-	582	-	-	-	76,732
Other Local	40,040	1,814	15,920	-	5,467	-	-	-	63,241
State Sources	1,196,711	54,579	-	-	5,823	-	-	-	1,257,113
Federal Sources	1,665	164,734	51,444	-	-	-	-	-	217,843
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,314,566	221,127	67,364	-	11,872	-	-	-	1,614,929
Transfers In	-	-	-	-	72,731	-	-	-	72,731
TOTAL REVENUE & TRANSFERS	1,314,566	221,127	67,364	-	84,603	-	-	-	1,687,660
EXPENDITURES									
Elementary School Program	354,593	19,851	-	-	-	-	-	-	374,444
Secondary School Program	406,981	154,551	-	-	-	-	-	-	561,532
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	36,015	28,702	-	-	-	-	-	-	64,717
Preschool Exceptional Program	3,542	2,316	-	-	-	-	-	-	5,858
Gifted & Talented Program	566	-	-	-	-	-	-	-	566
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	4,500	-	-	-	-	-	-	-	4,500
Summer School Program	-	2,598	-	-	-	-	-	-	2,598
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	806,197	208,018	-	-	-	-	-	-	1,014,215
Attend./Guidance/Health Program	819	2,699	-	-	-	-	-	-	3,518
Special Services Program	26,273	1,200	-	-	-	-	-	-	27,473
Instruction Improvement Program	-	39,818	-	-	-	-	-	-	39,818
Educational Media Program	2,688	-	-	-	-	-	-	-	2,688
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	148,538	4,696	-	-	-	-	-	-	153,234
School Administration Program	87,214	6,035	-	-	-	-	-	-	93,249
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	53,966	-	-	-	-	-	-	-	53,966
Maintenance-Bldgs. & Equip	51,740	-	-	-	-	-	-	-	51,740
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	760	-	-	-	-	-	-	-	760
Transport-School Program	46,829	-	-	-	-	-	-	-	46,829
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	418,827	54,448	-	-	-	-	-	-	473,275
Food Services Program	11,489	-	76,901	-	-	-	-	-	88,390
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	11,489	-	76,901	-	-	-	-	-	88,390
Capital Assets Program	-	13,266	-	-	69,941	-	-	-	83,207
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,236,513	275,732	76,901	-	69,941	-	-	-	1,659,087
Transfers Out	72,731	-	-	-	-	-	-	-	72,731
TOTAL EXPENDITURES & TRANS	1,309,244	275,732	76,901	-	69,941	-	-	-	1,731,818
Excess (Deficiency) of Revenue Over Expenditures & Transfers	5,322	(54,605)	(9,537)	-	14,662	-	-	-	(44,158)
Fund Balance as of July 1, 2001	555,787	97,947	28,995	-	55,321	-	-	-	738,050
Fund Balance as of June 30, 2002	561,109	43,342	19,458	-	69,983	-	-	-	693,892

LINCOLN COUNTY

RICHFIELD SCHOOL DISTRICT # 316

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	132,650	-	-	43,743	15,282	-	-	-	191,675
Other Local	30,115	1,508	18,752	765	57,892	-	-	-	109,032
State Sources	1,163,493	76,536	-	-	6,071	-	-	-	1,246,100
Federal Sources	-	95,330	55,492	-	-	-	-	-	150,822
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,326,258	173,374	74,244	44,508	79,245	-	-	-	1,697,629
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	1,326,258	173,374	74,244	44,508	79,245	-	-	-	1,697,629
EXPENDITURES									
Elementary School Program	302,740	68,906	-	-	-	-	-	-	371,646
Secondary School Program	442,328	44,270	-	-	-	-	-	-	486,598
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	53,816	36,851	-	-	-	-	-	-	90,667
Preschool Exceptional Program	24,451	5,389	-	-	-	-	-	-	29,840
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	44,206	-	-	-	-	-	-	-	44,206
School Activity Program	3,453	-	-	-	-	-	-	-	3,453
Summer School Program	992	12,364	-	-	-	-	-	-	13,356
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	871,986	167,780	-	-	-	-	-	-	1,039,766
Attend./Guidance/Health Program	62,056	-	-	-	-	-	-	-	62,056
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	235	-	-	-	-	-	-	-	235
Educational Media Program	16,823	-	-	-	-	-	-	-	16,823
Board of Education Program	18,016	-	-	-	-	-	-	-	18,016
District Administration Program	85,927	-	-	-	-	-	-	-	85,927
School Administration Program	111,329	2,014	-	-	-	-	-	-	113,343
Business Operation Program	66,572	-	-	-	-	-	-	-	66,572
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	76,278	-	-	-	-	-	-	-	76,278
Maintenance-Bldgs. & Equip	54,752	-	-	-	-	-	-	-	54,752
Maintenance-Grounds	3,787	-	-	-	-	-	-	-	3,787
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	36,384	-	-	-	-	-	-	-	36,384
Transportation-Activity Program	5,094	-	-	-	-	-	-	-	5,094
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	298	-	-	-	-	-	-	-	298
TOTAL SUPPORT SERVICES	537,551	2,014	-	-	-	-	-	-	539,565
Food Services Program	5,294	-	74,674	-	-	-	-	-	79,968
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	5,294	-	74,674	-	-	-	-	-	79,968
Capital Assets Program	-	-	-	-	24,171	-	-	-	24,171
Debt Services Prg - Principal	-	-	-	20,000	-	-	-	-	20,000
Debt Services Prg - Interest	-	-	-	20,110	-	-	-	-	20,110
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,414,831	169,794	74,674	40,110	24,171	-	-	-	1,723,580
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	1,414,831	169,794	74,674	40,110	24,171	-	-	-	1,723,580
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(88,573)	3,580	(430)	4,398	55,074	-	-	-	(25,951)
Fund Balance as of July 1, 2001	44,746	23,161	21,683	34,644	71,408	-	-	-	195,642
Fund Balance as of June 30, 2002	(43,827)	26,741	21,253	39,042	126,482	-	-	-	169,691

MADISON COUNTY

MADISON SCHOOL DISTRICT # 321

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,977,228	-	-	623,521	391,655	-	-	-	2,992,404
Other Local	403,698	136,167	360,925	11,970	58,650	-	-	-	971,410
State Sources	16,031,630	436,097	-	-	126,514	-	-	-	16,594,241
Federal Sources	22,425	1,934,773	548,450	-	-	-	-	-	2,505,648
Other Sources	6,364	-	-	-	8,350	-	-	-	14,714
TOTAL REVENUE	18,441,345	2,507,037	909,375	635,491	585,169	-	-	-	23,078,417
Transfers In	-	-	-	-	131,763	-	-	-	131,763
TOTAL REVENUE & TRANSFERS	18,441,345	2,507,037	909,375	635,491	716,932	-	-	-	23,210,180
EXPENDITURES									
Elementary School Program	5,568,696	622,253	-	-	-	-	-	-	6,190,949
Secondary School Program	4,536,096	200,061	-	-	-	-	-	-	4,736,157
Alternative School Program	434,486	1,169	-	-	-	-	-	-	435,655
Exceptional Child Program	1,060,257	427,158	-	-	-	-	-	-	1,487,415
Preschool Exceptional Program	45,252	-	-	-	-	-	-	-	45,252
Gifted & Talented Program	48,729	-	-	-	-	-	-	-	48,729
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	67,348	-	-	-	-	-	-	-	67,348
TOTAL INSTRUCTION	11,760,864	1,250,641	-	-	-	-	-	-	13,011,505
Attend./Guidance/Health Program	364,707	-	-	-	-	-	-	-	364,707
Special Services Program	507,071	10,317	-	-	-	-	-	-	517,388
Instruction Improvement Program	277,153	1,294,062	-	-	-	-	-	-	1,571,215
Educational Media Program	263,736	-	-	-	-	-	-	-	263,736
Board of Education Program	143,636	-	-	-	-	-	-	-	143,636
District Administration Program	168,819	-	-	-	-	-	-	-	168,819
School Administration Program	1,297,805	-	-	-	-	-	-	-	1,297,805
Business Operation Program	262,569	-	-	-	-	-	-	-	262,569
Central Service Program	174,368	-	-	-	-	-	-	-	174,368
Buildings-Care Program	1,279,662	-	-	-	-	-	-	-	1,279,662
Maintenance-Bldgs. & Equip	412,888	-	-	-	-	-	-	-	412,888
Maintenance-Grounds	113,431	-	-	-	-	-	-	-	113,431
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	931,337	-	-	-	-	-	-	-	931,337
Transportation-Activity Program	27,058	-	-	-	-	-	-	-	27,058
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	6,224,240	1,304,379	-	-	-	-	-	-	7,528,619
Food Services Program	63,717	-	910,300	-	-	-	-	-	974,017
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	63,717	-	910,300	-	-	-	-	-	974,017
Capital Assets Program	4,595	-	-	-	707,327	-	-	-	711,922
Debt Services Prg - Principal	64,469	-	-	245,000	67,508	-	-	-	376,977
Debt Services Prg - Interest	12,569	-	-	303,755	38,847	-	-	-	355,171
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	18,130,454	2,555,020	910,300	548,755	813,682	-	-	-	22,958,211
Transfers Out	131,763	-	-	-	-	-	-	-	131,763
TOTAL EXPENDITURES & TRANS	18,262,217	2,555,020	910,300	548,755	813,682	-	-	-	23,089,974
Excess (Deficiency) of Revenue Over Expenditures & Transfers	179,128	(47,983)	(925)	86,736	(96,750)	-	-	-	120,206
Fund Balance as of July 1, 2001	1,118,566	525,353	15,610	268,243	277,859	-	-	-	2,205,631
Fund Balance as of June 30, 2002	1,297,694	477,370	14,685	354,979	181,109	-	-	-	2,325,837

MADISON COUNTY

SUGAR-SALEM JOINT SCHOOL DISTRICT # 322

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	390,068	-	-	416,747	-	-	-	-	806,815
Other Local	106,331	8,545	162,463	13,231	797	-	-	-	291,367
State Sources	5,865,286	105,599	-	-	40,796	-	-	-	6,011,681
Federal Sources	15,449	321,651	188,752	-	-	-	-	-	525,852
Other Sources	5,293	-	-	-	-	-	-	-	5,293
TOTAL REVENUE	6,382,427	435,795	351,215	429,978	41,593	-	-	-	7,641,008
Transfers In	-	-	-	-	61,000	-	-	-	61,000
TOTAL REVENUE & TRANSFERS	6,382,427	435,795	351,215	429,978	102,593	-	-	-	7,702,008
EXPENDITURES									
Elementary School Program	1,745,286	175,123	-	-	-	-	-	-	1,920,409
Secondary School Program	2,107,265	106,464	-	-	-	-	-	-	2,213,729
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	282,651	111,197	-	-	-	-	-	-	393,848
Preschool Exceptional Program	33,942	17,781	-	-	-	-	-	-	51,723
Gifted & Talented Program	47,674	-	-	-	-	-	-	-	47,674
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	10,213	-	-	-	-	-	-	-	10,213
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,227,031	410,565	-	-	-	-	-	-	4,637,596
Attend./Guidance/Health Program	165,295	927	-	-	-	-	-	-	166,222
Special Services Program	90,848	16,410	-	-	-	-	-	-	107,258
Instruction Improvement Program	94,117	16,093	-	-	-	-	-	-	110,210
Educational Media Program	108,182	-	-	-	-	-	-	-	108,182
Board of Education Program	16,529	-	-	-	-	-	-	-	16,529
District Administration Program	159,867	6,460	-	-	-	-	-	-	166,327
School Administration Program	495,659	714	-	-	-	-	-	-	496,373
Business Operation Program	80,026	-	-	-	-	-	-	-	80,026
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	555,171	-	-	-	-	-	-	-	555,171
Maintenance-Bldgs. & Equip	117,278	-	-	-	-	-	-	-	117,278
Maintenance-Grounds	48,540	-	-	-	-	-	-	-	48,540
Security Program	5,100	15,453	-	-	-	-	-	-	20,553
Transport-School Program	370,488	-	-	-	-	-	-	-	370,488
Transportation-Activity Program	5,461	-	-	-	-	-	-	-	5,461
General Transportation Program	4,708	-	-	-	-	-	-	-	4,708
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,317,269	56,057	-	-	-	-	-	-	2,373,326
Food Services Program	42,717	-	363,501	-	-	-	-	-	406,218
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	42,717	-	363,501	-	-	-	-	-	406,218
Capital Assets Program	14,255	4,891	-	-	106,661	-	-	-	125,807
Debt Services Prg - Principal	-	-	-	370,000	-	-	-	-	370,000
Debt Services Prg - Interest	-	-	-	73,118	-	-	-	-	73,118
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,601,272	471,513	363,501	443,118	106,661	-	-	-	7,986,065
Transfers Out	61,000	-	-	-	-	-	-	-	61,000
TOTAL EXPENDITURES & TRANS	6,662,272	471,513	363,501	443,118	106,661	-	-	-	8,047,065
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(279,845)	(35,718)	(12,286)	(13,140)	(4,068)	-	-	-	(345,057)
Fund Balance as of July 1, 2001	607,295	11,570	5,928	417,802	-	-	-	-	1,042,595
Fund Balance as of June 30, 2002	327,450	(24,148)	(6,358)	404,662	(4,068)	-	-	-	697,538

MINIDOKA COUNTY

MINIDOKA COUNTY JOINT SCHOOL DISTRICT # 331

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,951,386	20,040	-	34,253	912,298	-	-	-	3,917,977
Other Local	414,188	-	284,480	17,488	317,045	-	-	18,327	1,033,201
State Sources	18,634,637	413,025	-	-	141,062	-	-	168,511	19,188,724
Federal Sources	-	2,055,275	1,048,821	-	-	-	-	-	3,104,096
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	22,000,211	2,488,340	1,333,301	51,741	1,370,405	-	-	186,838	27,243,998
Transfers In	28,124	-	97,350	783,200	1,110,772	-	-	-	2,019,446
TOTAL REVENUE & TRANSFERS	22,028,335	2,488,340	1,430,651	834,941	2,481,177	-	-	186,838	29,263,444
EXPENDITURES									
Elementary School Program	6,471,088	1,041,543	-	-	-	-	-	-	7,512,631
Secondary School Program	6,005,302	402,349	-	-	-	-	-	-	6,407,651
Alternative School Program	461,683	52,197	-	-	-	-	-	-	513,880
Exceptional Child Program	822,787	437,574	-	-	-	-	-	-	1,260,361
Preschool Exceptional Program	75,929	44,765	-	-	-	-	-	-	120,694
Gifted & Talented Program	99,042	-	-	-	-	-	-	-	99,042
Interscholastic Program	183,996	-	-	-	-	-	-	-	183,996
School Activity Program	25,032	-	-	-	-	-	-	-	25,032
Summer School Program	62,827	79,686	-	-	-	-	-	-	142,513
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	56,051	-	-	-	-	-	-	-	56,051
TOTAL INSTRUCTION	14,263,737	2,058,114	-	-	-	-	-	-	16,321,851
Attend./Guidance/Health Program	439,006	40,496	-	-	-	-	-	-	479,502
Special Services Program	400,400	46,787	-	-	-	-	-	-	447,187
Instruction Improvement Program	541,473	236,273	-	-	-	-	-	100,050	777,746
Educational Media Program	324,491	-	-	-	-	-	-	-	324,491
Board of Education Program	87,019	-	-	-	-	-	-	-	87,019
District Administration Program	378,391	-	-	-	-	-	-	-	378,391
School Administration Program	1,485,704	-	-	-	-	-	-	-	1,485,704
Business Operation Program	267,849	903	-	-	-	-	-	-	268,752
Central Service Program	7,907	-	-	-	-	-	-	-	7,907
Buildings-Care Program	1,555,326	12,468	-	-	-	-	-	-	1,567,794
Maintenance-Bldgs. & Equip	493,544	-	-	-	-	-	-	-	493,544
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	93,354	-	-	-	-	-	-	-	93,354
Transport-School Program	1,271,189	-	-	-	-	-	-	-	1,271,189
Transportation-Activity Program	90,236	-	-	-	-	-	-	-	90,236
General Transportation Program	7,347	-	-	-	-	-	-	-	7,347
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	7,443,236	336,927	-	-	-	-	-	100,050	7,780,163
Food Services Program	-	-	1,375,178	-	-	-	-	-	1,375,178
Community Services Program	1,535	37,677	-	-	-	-	-	-	39,212
TOTAL NON-INSTRUCTION	1,535	37,677	1,375,178	-	-	-	-	-	1,414,390
Capital Assets Program	466,993	27,499	-	-	6,239,602	-	-	-	6,734,094
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	363,010	-	-	-	-	363,010
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	22,175,501	2,460,217	1,375,178	363,010	6,239,602	-	-	100,050	32,613,508
Transfers Out	1,208,122	28,123	-	-	783,201	-	-	-	2,019,446
TOTAL EXPENDITURES & TRANS	23,383,623	2,488,340	1,375,178	363,010	7,022,803	-	-	100,050	34,632,954
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(1,355,288)	-	55,473	471,931	(4,541,626)	-	-	86,788	(5,369,510)
Fund Balance as of July 1, 2001	4,131,950	-	219,134	323,454	10,727,509	-	-	13,108	15,402,047
Fund Balance as of June 30, 2002	2,776,662	-	274,607	795,385	6,185,883	-	-	99,896	10,032,537

NEZ PERCE COUNTY

LEWISTON INDEPENDENT SCHOOL DISTRICT # 340

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	15,584,073	-	-	-	-	-	-	-	15,584,073
Other Local	613,392	319,838	693,158	-	99,763	-	1,072,120	200	2,798,271
State Sources	16,828,490	265,590	-	-	163,968	-	-	-	17,258,048
Federal Sources	-	1,450,268	537,375	-	-	-	-	-	1,987,643
Other Sources	6,737	-	-	-	-	-	-	-	6,737
TOTAL REVENUE	33,032,692	2,035,696	1,230,533	-	263,731	-	1,072,120	200	37,634,772
Transfers In	-	51,786	93,548	-	267,763	-	9,310	-	422,407
TOTAL REVENUE & TRANSFERS	33,032,692	2,087,482	1,324,081	-	531,494	-	1,081,430	200	38,057,179
EXPENDITURES									
Elementary School Program	7,876,551	1,161,218	-	-	-	-	-	-	9,037,769
Secondary School Program	8,652,878	437,348	-	-	-	-	-	-	9,090,226
Alternative School Program	784,115	-	-	-	-	-	-	-	784,115
Exceptional Child Program	2,564,817	325,979	-	-	-	-	-	-	2,890,796
Preschool Exceptional Program	224,669	41,116	-	-	-	-	-	-	265,785
Gifted & Talented Program	358,817	2,000	-	-	-	-	-	-	360,817
Interscholastic Program	383,338	-	-	-	-	-	-	-	383,338
School Activity Program	51,051	-	-	-	-	-	-	-	51,051
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	87,147	-	-	-	-	-	-	-	87,147
TOTAL INSTRUCTION	20,983,383	1,967,661	-	-	-	-	-	-	22,951,044
Attend./Guidance/Health Program	918,454	-	-	-	-	-	-	-	918,454
Special Services Program	800,745	115,160	-	-	-	-	-	-	915,905
Instruction Improvement Program	485,724	17,341	-	-	-	-	-	-	503,065
Educational Media Program	1,239,711	-	-	-	-	-	-	-	1,239,711
Board of Education Program	31,639	-	-	-	-	-	-	-	31,639
District Administration Program	801,555	-	-	-	-	-	-	-	801,555
School Administration Program	1,998,235	-	-	-	-	-	-	-	1,998,235
Business Operation Program	351,600	-	-	-	-	-	-	-	351,600
Central Service Program	109,226	-	-	-	-	-	136,478	-	245,704
Buildings-Care Program	2,635,120	-	-	-	-	-	-	-	2,635,120
Maintenance-Bldgs. & Equip	1,644,429	-	-	-	-	-	-	-	1,644,429
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	880,726	-	-	-	-	-	-	-	880,726
Transportation-Activity Program	89,109	-	-	-	-	-	-	-	89,109
General Transportation Program	52,863	-	-	-	-	-	-	-	52,863
Other Support Services Program	125,319	-	-	-	-	-	168,198	-	293,517
TOTAL SUPPORT SERVICES	12,164,455	132,501	-	-	-	-	304,676	-	12,601,632
Food Services Program	16,605	-	1,318,750	-	-	-	-	-	1,335,355
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	16,605	-	1,318,750	-	-	-	-	-	1,335,355
Capital Assets Program	-	-	-	-	547,455	-	-	-	547,455
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	60,540	-	-	-	-	-	-	-	60,540
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	33,224,983	2,100,162	1,318,750	-	547,455	-	304,676	-	37,496,026
Transfers Out	422,407	-	-	-	-	-	-	-	422,407
TOTAL EXPENDITURES & TRANS	33,647,390	2,100,162	1,318,750	-	547,455	-	304,676	-	37,918,433
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(614,698)	(12,680)	5,331	-	(15,961)	-	776,754	200	138,746
Fund Balance as of July 1, 2001	5,696,572	173,603	112,687	-	1,690,179	-	105,103	303,123	7,778,144
Fund Balance as of June 30, 2002	5,081,874	160,923	118,018	-	1,674,218	-	881,857	303,323	7,916,890

NEZ PERCE COUNTY

LAPWAI SCHOOL DISTRICT # 341

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	348,145	-	-	-	121,367	-	-	-	469,512
Other Local	86,957	305,112	28,839	-	25,463	-	-	15,275	446,371
State Sources	2,622,346	66,077	-	-	15,838	-	-	-	2,704,261
Federal Sources	1,309,992	736,975	149,886	-	41,947	-	-	-	2,238,800
Other Sources	53,000	-	-	-	-	-	-	-	53,000
TOTAL REVENUE	4,420,440	1,108,164	178,725	-	204,615	-	-	15,275	5,911,944
Transfers In	11,112	-	6,867	-	511,921	-	-	-	529,900
TOTAL REVENUE & TRANSFERS	4,431,552	1,108,164	185,592	-	716,536	-	-	15,275	6,441,844
EXPENDITURES									
Elementary School Program	1,175,644	277,616	-	-	-	-	-	-	1,453,260
Secondary School Program	803,101	151,988	-	-	-	-	-	-	955,089
Alternative School Program	89,468	-	-	-	-	-	-	-	89,468
Exceptional Child Program	267,021	129,708	-	-	-	-	-	-	396,729
Preschool Exceptional Program	41,114	3,398	-	-	-	-	-	-	44,512
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	66,929	-	-	-	-	-	-	-	66,929
Summer School Program	-	34,673	-	-	-	-	-	-	34,673
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,443,277	597,383	-	-	-	-	-	-	3,040,660
Attend./Guidance/Health Program	192,704	134,699	-	-	-	-	-	-	327,403
Special Services Program	29,497	6,045	-	-	-	-	-	-	35,542
Instruction Improvement Program	31,868	381,765	-	-	-	-	-	-	413,633
Educational Media Program	151,090	43,061	-	-	-	-	-	-	194,151
Board of Education Program	27,131	-	-	-	-	-	-	-	27,131
District Administration Program	246,167	26,846	-	-	-	-	-	-	273,013
School Administration Program	356,767	-	-	-	-	-	-	-	356,767
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	362,452	-	-	-	-	-	-	-	362,452
Maintenance-Bldgs. & Equip	208,237	-	-	-	-	-	-	-	208,237
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	189,857	8,244	-	-	-	-	-	-	198,101
Transportation-Activity Program	8,598	-	-	-	-	-	-	-	8,598
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	14,205	-
TOTAL SUPPORT SERVICES	1,804,368	600,660	-	-	-	-	-	14,205	2,405,028
Food Services Program	14,521	-	170,741	-	-	-	-	-	185,262
Community Services Program	-	-	-	-	-	-	-	1,725	-
TOTAL NON-INSTRUCTION	14,521	-	170,741	-	-	-	-	1,725	185,262
Capital Assets Program	1,244	-	-	-	106,423	-	-	-	107,667
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,263,410	1,198,043	170,741	-	106,423	-	-	15,930	5,738,617
Transfers Out	518,788	11,112	-	-	-	-	-	-	529,900
TOTAL EXPENDITURES & TRANS	4,782,198	1,209,155	170,741	-	106,423	-	-	15,930	6,268,517
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(350,646)	(100,991)	14,851	-	610,113	-	-	(655)	173,327
Fund Balance as of July 1, 2001	1,040,056	289,442	4,579	-	531,757	-	-	15,422	1,865,834
Fund Balance as of June 30, 2002	689,410	188,451	19,430	-	1,141,870	-	-	14,767	2,039,161

NEZ PERCE COUNTY

CULDESAC JOINT SCHOOL DISTRICT # 342

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	233,001	-	-	-	780	-	-	-	233,781
Other Local	31,728	-	24,552	-	9,402	-	-	52	65,682
State Sources	1,372,841	32,013	-	-	6,752	-	-	-	1,411,606
Federal Sources	-	77,089	34,059	-	-	-	-	-	111,148
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,637,570	109,102	58,611	-	16,934	-	-	52	1,822,217
Transfers In	5,023	-	-	-	19,995	-	-	-	25,018
TOTAL REVENUE & TRANSFERS	1,642,593	109,102	58,611	-	36,929	-	-	52	1,847,235
EXPENDITURES									
Elementary School Program	407,753	45,933	-	-	-	-	-	-	453,686
Secondary School Program	552,844	34,786	-	-	-	-	-	-	587,630
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	27,299	-	-	-	-	-	-	27,299
Preschool Exceptional Program	-	4,592	-	-	-	-	-	-	4,592
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	960,597	112,610	-	-	-	-	-	-	1,073,207
Attend./Guidance/Health Program	27,459	330	-	-	-	-	-	-	27,789
Special Services Program	57,126	477	-	-	-	-	-	-	57,603
Instruction Improvement Program	2,372	1,363	-	-	-	-	-	-	3,735
Educational Media Program	9,501	-	-	-	-	-	-	-	9,501
Board of Education Program	34,788	-	-	-	-	-	-	-	34,788
District Administration Program	106,285	-	-	-	-	-	-	-	106,285
School Administration Program	35,108	-	-	-	-	-	-	-	35,108
Business Operation Program	44,900	-	-	-	-	-	-	4	44,900
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	109,622	-	-	-	-	-	-	-	109,622
Maintenance-Bldgs. & Equip	52,798	-	-	-	-	-	-	-	52,798
Maintenance-Grounds	101	-	-	-	-	-	-	-	101
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	98,171	-	-	-	-	-	-	-	98,171
Transportation-Activity Program	2,418	-	-	-	-	-	-	-	2,418
General Transportation Program	136	-	-	-	-	-	-	-	136
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	580,785	2,170	-	-	-	-	-	4	582,955
Food Services Program	19,189	-	55,865	-	-	-	-	-	75,054
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	19,189	-	55,865	-	-	-	-	-	75,054
Capital Assets Program	-	-	-	-	39,064	-	-	-	39,064
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,560,571	114,780	55,865	-	39,064	-	-	4	1,770,280
Transfers Out	19,995	5,023	-	-	-	-	-	-	25,018
TOTAL EXPENDITURES & TRANS	1,580,566	119,803	55,865	-	39,064	-	-	4	1,795,298
Excess (Deficiency) of Revenue Over Expenditures & Transfers	62,027	(10,701)	2,746	-	(2,135)	-	-	48	51,937
Fund Balance as of July 1, 2001	303,485	26,158	8,215	-	56,498	-	-	2,159	394,356
Fund Balance as of June 30, 2002	365,512	15,457	10,961	-	54,363	-	-	2,207	446,293

ONEIDA COUNTY

ONEIDA COUNTY SCHOOL DISTRICT # 351

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	487,441	-	-	314,206	121,706	-	-	-	923,353
Other Local	54,614	2,100	83,247	9,352	14,563	-	-	-	163,876
State Sources	4,253,932	159,137	-	-	30,393	-	-	-	4,443,462
Federal Sources	-	251,183	110,543	-	-	-	-	-	361,726
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	4,795,987	412,420	193,790	323,558	166,662	-	-	-	5,892,417
Transfers In	-	11,352	12,000	-	44,010	-	-	-	67,362
TOTAL REVENUE & TRANSFERS	4,795,987	423,772	205,790	323,558	210,672	-	-	-	5,959,779
EXPENDITURES									
Elementary School Program	1,161,089	116,656	-	-	-	-	-	-	1,277,745
Secondary School Program	1,674,578	130,753	-	-	-	-	-	-	1,805,331
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	226,868	60,068	-	-	-	-	-	-	286,936
Preschool Exceptional Program	31,186	6,433	-	-	-	-	-	-	37,619
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	124,903	-	-	-	-	-	-	-	124,903
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,218,624	313,910	-	-	-	-	-	-	3,532,534
Attend./Guidance/Health Program	127,446	-	-	-	-	-	-	-	127,446
Special Services Program	64,307	40,131	-	-	-	-	-	-	104,438
Instruction Improvement Program	7,144	57,134	-	-	-	-	-	-	64,278
Educational Media Program	69,875	2,000	-	-	-	-	-	-	71,875
Board of Education Program	22,635	-	-	-	-	-	-	-	22,635
District Administration Program	154,532	-	-	-	-	-	-	-	154,532
School Administration Program	281,799	-	-	-	-	-	-	-	281,799
Business Operation Program	18,980	-	-	-	-	-	-	-	18,980
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	541,225	-	-	-	-	-	-	-	541,225
Maintenance-Bldgs. & Equip	27,271	-	-	-	-	-	-	-	27,271
Maintenance-Grounds	9,045	-	-	-	-	-	-	-	9,045
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	216,218	-	-	-	82,004	-	-	-	298,222
Transportation-Activity Program	13,120	-	-	-	-	-	-	-	13,120
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,553,597	99,265	-	-	82,004	-	-	-	1,734,866
Food Services Program	14,797	-	210,432	-	-	-	-	-	225,229
Community Services Program	1,849	-	-	-	-	-	-	-	1,849
TOTAL NON-INSTRUCTION	16,646	-	210,432	-	-	-	-	-	227,078
Capital Assets Program	-	2,810	-	-	20,013	-	-	-	22,823
Debt Services Prg - Principal	-	-	-	180,000	50,000	-	-	-	230,000
Debt Services Prg - Interest	-	-	-	197,676	3,000	-	-	-	200,676
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,788,867	415,985	210,432	377,676	155,017	-	-	-	5,947,977
Transfers Out	67,362	-	-	-	-	-	-	-	67,362
TOTAL EXPENDITURES & TRANS	4,856,229	415,985	210,432	377,676	155,017	-	-	-	6,015,339
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(60,242)	7,787	(4,642)	(54,118)	55,655	-	-	-	(55,560)
Fund Balance as of July 1, 2001	210,967	11,552	(30,262)	521,106	(34,725)	-	-	-	678,638
Fund Balance as of June 30, 2002	150,725	19,339	(34,904)	466,988	20,930	-	-	-	623,078

OWYHEE COUNTY

MARSING JOINT SCHOOL DISTRICT # 363

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	441,647	-	-	340,252	-	-	-	-	781,899
Other Local	82,242	133,903	40,799	5,611	42	-	-	6,799	262,597
State Sources	3,548,697	78,260	-	-	23,018	-	-	-	3,649,975
Federal Sources	14,766	348,984	203,246	-	-	-	-	-	566,996
Other Sources	-	-	-	-	115,000	-	-	-	115,000
TOTAL REVENUE	4,087,352	561,147	244,045	345,863	138,060	-	-	6,799	5,376,467
Transfers In	-	-	15,872	-	72,591	-	-	-	88,463
TOTAL REVENUE & TRANSFERS	4,087,352	561,147	259,917	345,863	210,651	-	-	6,799	5,464,930
EXPENDITURES									
Elementary School Program	994,569	386,729	-	-	-	-	-	-	1,381,298
Secondary School Program	895,620	46,635	-	-	-	-	-	-	942,255
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	331,151	-	-	-	-	-	-	-	331,151
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	109,847	-	-	-	-	-	-	-	109,847
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,331,187	433,364	-	-	-	-	-	-	2,764,551
Attend./Guidance/Health Program	150,033	6,755	-	-	-	-	-	-	156,788
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	7,402	44,578	-	-	-	-	-	-	51,980
Educational Media Program	89,223	12,543	-	-	-	-	-	-	101,766
Board of Education Program	5,867	-	-	-	-	-	-	-	5,867
District Administration Program	132,844	-	-	-	-	-	-	-	132,844
School Administration Program	268,910	-	-	-	-	-	-	-	268,910
Business Operation Program	64,444	-	-	-	-	-	-	-	64,444
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	363,274	-	-	-	-	-	-	-	363,274
Maintenance-Bldgs. & Equip	32,013	42,601	-	-	119,307	-	-	-	193,921
Maintenance-Grounds	65,567	-	-	-	-	-	-	-	65,567
Security Program	10,490	-	-	-	-	-	-	-	10,490
Transport-School Program	315,760	156	-	-	140,942	-	-	-	456,858
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	12,177	-
TOTAL SUPPORT SERVICES	1,505,827	106,633	-	-	260,249	-	-	12,177	1,872,709
Food Services Program	-	-	238,191	-	-	-	-	-	238,191
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	238,191	-	-	-	-	-	238,191
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	175,000	-	-	-	-	175,000
Debt Services Prg - Interest	-	-	-	165,804	-	-	-	-	165,804
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,837,014	539,997	238,191	340,804	260,249	-	-	12,177	5,216,255
Transfers Out	88,463	-	-	-	-	-	-	-	88,463
TOTAL EXPENDITURES & TRANS	3,925,477	539,997	238,191	340,804	260,249	-	-	12,177	5,304,718
Excess (Deficiency) of Revenue Over Expenditures & Transfers	161,875	21,150	21,726	5,059	(49,598)	-	-	(5,378)	160,212
Fund Balance as of July 1, 2001	218,363	22,103	56,861	352,238	87,657	-	-	121,584	737,222
Fund Balance as of June 30, 2002	380,238	43,253	78,587	357,297	38,059	-	-	116,206	897,434

OWYHEE COUNTY

PLEASANT VALLEY ELEMENTARY SCHOOL DISTRICT # 364

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	73,442	-	-	-	-	-	-	-	73,442
Other Local	5,969	-	-	-	2,452	-	-	-	8,421
State Sources	93,632	5,814	-	-	801	-	-	-	100,247
Federal Sources	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	173,043	5,814	-	-	3,253	-	-	-	182,110
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	173,043	5,814	-	-	3,253	-	-	-	182,110
EXPENDITURES									
Elementary School Program	76,700	4,382	-	-	-	-	-	-	81,082
Secondary School Program	60,484	-	-	-	-	-	-	-	60,484
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	-	-	-	-	-	-	-	-
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	8	-	-	-	-	-	-	-	8
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	137,192	4,382	-	-	-	-	-	-	141,574
Attend./Guidance/Health Program	213	-	-	-	-	-	-	-	213
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	796	-	-	-	-	-	-	-	796
Board of Education Program	638	-	-	-	-	-	-	-	638
District Administration Program	12,918	-	-	-	-	-	-	-	12,918
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	27,897	-	-	-	-	-	-	-	27,897
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	11,144	-	-	-	-	-	-	-	11,144
Maintenance-Bldgs. & Equip	2,858	-	-	-	-	-	-	-	2,858
Maintenance-Grounds	4,618	-	-	-	-	-	-	-	4,618
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	7,333	-	-	-	-	-	-	-	7,333
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	68,415	-	-	-	-	-	-	-	68,415
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	462	-	-	-	-	-	-	-	462
TOTAL NON-INSTRUCTION	462	-	-	-	-	-	-	-	462
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	206,069	4,382	-	-	-	-	-	-	210,451
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	206,069	4,382	-	-	-	-	-	-	210,451
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(33,026)	1,432	-	-	3,253	-	-	-	(28,341)
Fund Balance as of July 1, 2001	131,853	16,622	-	-	60,992	-	-	-	209,467
Fund Balance as of June 30, 2002	98,827	18,054	-	-	64,245	-	-	-	181,126

OWYHEE COUNTY

BRUNEAU-GRAND VIEW JOINT SCHOOL DISTRICT # 365

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	459,213	-	-	237,936	-	-	-	-	697,149
Other Local	41,042	16,851	44,647	7,385	3,189	-	-	1,120	113,114
State Sources	2,816,408	76,093	-	-	16,325	-	-	-	2,908,826
Federal Sources	98,055	383,369	99,324	-	-	-	-	-	580,748
Other Sources	150	-	-	-	-	-	-	-	150
TOTAL REVENUE	3,414,868	476,313	143,971	245,321	19,514	-	-	1,120	4,299,987
Transfers In	-	-	-	-	27,990	-	-	-	27,990
TOTAL REVENUE & TRANSFERS	3,414,868	476,313	143,971	245,321	47,504	-	-	1,120	4,327,977
EXPENDITURES									
Elementary School Program	987,288	213,581	-	-	-	-	-	-	1,200,869
Secondary School Program	1,091,526	36,672	-	-	-	-	-	-	1,128,198
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	173,758	42,733	-	-	-	-	-	-	216,491
Preschool Exceptional Program	-	2,149	-	-	-	-	-	-	2,149
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	89,769	-	-	-	-	-	-	-	89,769
School Activity Program	6,806	-	-	-	-	-	-	-	6,806
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,349,147	295,135	-	-	-	-	-	-	2,644,282
Attend./Guidance/Health Program	77,903	8,915	-	-	-	-	-	-	86,818
Special Services Program	30,522	-	-	-	-	-	-	-	30,522
Instruction Improvement Program	31,966	107,171	-	-	-	-	-	-	139,137
Educational Media Program	2,359	-	-	-	-	-	-	-	2,359
Board of Education Program	64,292	-	-	-	-	-	-	-	64,292
District Administration Program	119,505	-	-	-	-	-	-	-	119,505
School Administration Program	255,142	-	-	-	-	-	-	-	255,142
Business Operation Program	73,126	1,818	-	-	-	-	-	-	74,944
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	253,628	9,084	-	-	-	-	-	-	262,712
Maintenance-Bldgs. & Equip	95,389	-	-	-	-	-	-	-	95,389
Maintenance-Grounds	9,998	-	-	-	-	-	-	-	9,998
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	217,667	-	-	-	-	-	-	-	217,667
Transportation-Activity Program	7,574	-	-	-	-	-	-	-	7,574
General Transportation Program	1,849	-	-	-	-	-	-	-	1,849
Other Support Services Program	-	-	-	56,058	-	-	-	-	56,058
TOTAL SUPPORT SERVICES	1,240,920	126,988	-	56,058	-	-	-	-	1,423,966
Food Services Program	14,152	-	143,319	-	-	-	-	-	157,471
Community Services Program	-	-	-	-	-	-	-	2,000	-
TOTAL NON-INSTRUCTION	14,152	-	143,319	-	-	-	-	2,000	157,471
Capital Assets Program	-	-	-	-	51,141	-	-	-	51,141
Debt Services Prg - Principal	-	-	-	175,000	-	-	-	-	175,000
Debt Services Prg - Interest	-	-	-	39,673	-	-	-	-	39,673
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,604,219	422,123	143,319	270,731	51,141	-	-	2,000	4,491,533
Transfers Out	27,990	-	-	-	-	-	-	-	27,990
TOTAL EXPENDITURES & TRANS	3,632,209	422,123	143,319	270,731	51,141	-	-	2,000	4,519,523
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(217,341)	54,190	652	(25,410)	(3,637)	-	-	(880)	(191,546)
Fund Balance as of July 1, 2001	345,489	115,394	1,055	339,096	114,474	-	-	31,279	915,508
Fund Balance as of June 30, 2002	128,148	169,584	1,707	313,686	110,837	-	-	30,399	723,962

OWYHEE COUNTY

HOMEDALE JOINT SCHOOL DISTRICT # 370

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	435,735	-	-	377,946	77,465	-	-	-	891,146
Other Local	121,226	579,745	100,677	11,169	2,698	-	-	-	815,515
State Sources	5,905,851	96,733	-	-	41,993	-	-	-	6,044,577
Federal Sources	-	782,257	262,705	-	-	-	-	-	1,044,962
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,462,812	1,458,735	363,382	389,115	122,156	-	-	-	8,796,200
Transfers In	1,600	25,842	21,369	-	52,000	-	-	-	100,811
TOTAL REVENUE & TRANSFERS	6,464,412	1,484,577	384,751	389,115	174,156	-	-	-	8,897,011
EXPENDITURES									
Elementary School Program	1,608,430	341,456	-	-	-	-	-	-	1,949,886
Secondary School Program	1,670,353	656,441	-	-	-	-	-	-	2,326,794
Alternative School Program	558,391	-	-	-	-	-	-	-	558,391
Exceptional Child Program	4,570	323,086	-	-	-	-	-	-	327,656
Preschool Exceptional Program	-	45,082	-	-	-	-	-	-	45,082
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	140,685	-	-	-	-	-	-	-	140,685
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,982,429	1,366,065	-	-	-	-	-	-	5,348,494
Attend./Guidance/Health Program	214,750	-	-	-	-	-	-	-	214,750
Special Services Program	532,912	-	-	-	-	-	-	-	532,912
Instruction Improvement Program	81,447	-	-	-	-	-	-	-	81,447
Educational Media Program	147,168	-	-	-	-	-	-	-	147,168
Board of Education Program	4,770	-	-	-	-	-	-	-	4,770
District Administration Program	180,994	6,630	-	-	-	-	-	-	187,624
School Administration Program	348,366	61,677	-	-	-	-	-	-	410,043
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	536,984	-	-	-	-	-	-	-	536,984
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	322,002	-	-	-	-	-	-	-	322,002
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	12,000	-	-	-	-	-	-	-	12,000
TOTAL SUPPORT SERVICES	2,381,393	68,307	-	-	-	-	-	-	2,449,700
Food Services Program	-	-	432,488	-	-	-	-	-	432,488
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	432,488	-	-	-	-	-	432,488
Capital Assets Program	-	-	-	-	199,744	-	-	-	199,744
Debt Services Prg - Principal	-	-	-	170,000	-	-	-	-	170,000
Debt Services Prg - Interest	-	-	-	222,023	-	-	-	-	222,023
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,363,822	1,434,372	432,488	392,023	199,744	-	-	-	8,822,449
Transfers Out	99,211	1,600	-	-	-	-	-	-	100,811
TOTAL EXPENDITURES & TRANS	6,463,033	1,435,972	432,488	392,023	199,744	-	-	-	8,923,260
Excess (Deficiency) of Revenue Over Expenditures & Transfers	1,379	48,605	(47,737)	(2,908)	(25,588)	-	-	-	(26,249)
Fund Balance as of July 1, 2001	931,684	413,779	81,567	348,481	77,284	-	-	-	1,852,795
Fund Balance as of June 30, 2002	933,063	462,384	33,830	345,573	51,696	-	-	-	1,826,546

PAYETTE COUNTY

PAYETTE JOINT SCHOOL DISTRICT # 371

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	759,583	-	-	474,799	-	-	-	-	1,234,382
Other Local	85,789	2	124,660	23,355	1,616	-	-	84,276	235,422
State Sources	8,290,407	115,115	-	-	60,860	-	-	-	8,466,382
Federal Sources	-	688,265	442,348	-	-	-	-	-	1,130,613
Other Sources	10,450	-	-	-	-	-	-	-	10,450
TOTAL REVENUE	9,146,229	803,382	567,008	498,154	62,476	-	-	84,276	11,077,249
Transfers In	7,547	62,814	-	-	33,590	-	-	68,161	103,951
TOTAL REVENUE & TRANSFERS	9,153,776	866,196	567,008	498,154	96,066	-	-	152,437	11,181,200
EXPENDITURES									
Elementary School Program	2,566,483	317,397	-	-	-	-	-	-	2,883,880
Secondary School Program	2,362,597	51,977	-	-	-	-	-	34,533	2,414,574
Alternative School Program	122,542	-	-	-	-	-	-	-	122,542
Exceptional Child Program	633,277	179,314	-	-	-	-	-	-	812,591
Preschool Exceptional Program	22,935	10,741	-	-	-	-	-	-	33,676
Gifted & Talented Program	28,031	-	-	-	-	-	-	-	28,031
Interscholastic Program	237,301	-	-	-	-	-	-	-	237,301
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,973,166	559,429	-	-	-	-	-	34,533	6,532,595
Attend./Guidance/Health Program	346,721	-	-	-	-	-	-	-	346,721
Special Services Program	48,001	8,318	-	-	-	-	-	-	56,319
Instruction Improvement Program	213,365	214,434	-	-	-	-	-	1,750	427,799
Educational Media Program	185,756	13,346	-	-	-	-	-	-	199,102
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	316,087	-	-	-	-	-	-	-	316,087
School Administration Program	794,552	-	-	-	-	-	-	-	794,552
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	748,455	590	-	-	-	-	-	-	749,045
Maintenance-Bldgs. & Equip	139,533	-	-	-	-	-	-	-	139,533
Maintenance-Grounds	87,291	-	-	-	-	-	-	-	87,291
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	339,526	-	-	-	-	-	-	-	339,526
Transportation-Activity Program	10,944	-	-	-	-	-	-	-	10,944
General Transportation Program	40,024	-	-	-	-	-	-	-	40,024
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,270,255	236,688	-	-	-	-	-	1,750	3,506,943
Food Services Program	36,278	-	584,217	-	-	-	-	-	620,495
Community Services Program	14,018	-	-	-	-	-	-	-	14,018
TOTAL NON-INSTRUCTION	50,296	-	584,217	-	-	-	-	-	634,513
Capital Assets Program	21,438	-	-	-	55,640	-	-	-	77,078
Debt Services Prg - Principal	-	-	-	445,000	-	-	-	-	445,000
Debt Services Prg - Interest	-	-	-	154,493	-	-	-	-	154,493
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,315,155	796,117	584,217	599,493	55,640	-	-	36,283	11,350,622
Transfers Out	33,590	70,361	-	-	-	-	-	68,161	103,951
TOTAL EXPENDITURES & TRANS	9,348,745	866,478	584,217	599,493	55,640	-	-	104,444	11,454,573
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(194,969)	(282)	(17,209)	(101,339)	40,426	-	-	47,993	(273,373)
Fund Balance as of July 1, 2001	660,311	4,109	147,432	756,277	1,460	-	-	411,774	1,569,589
Fund Balance as of June 30, 2002	465,342	3,827	130,223	654,938	41,886	-	-	459,767	1,296,216

PAYETTE COUNTY

NEW PLYMOUTH SCHOOL DISTRICT # 372

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	631,489	-	-	400,502	-	-	-	-	1,031,991
Other Local	50,601	5,662	82,006	14,345	-	-	-	2,448	152,614
State Sources	4,220,133	115,753	-	-	28,870	-	-	-	4,364,756
Federal Sources	-	496,263	159,466	-	-	-	-	-	655,729
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	4,902,223	617,678	241,472	414,847	28,870	-	-	2,448	6,205,090
Transfers In	5,277	-	-	-	23,531	-	-	-	28,808
TOTAL REVENUE & TRANSFERS	4,907,500	617,678	241,472	414,847	52,401	-	-	2,448	6,233,898
EXPENDITURES									
Elementary School Program	1,209,637	255,435	-	-	2,892	-	-	-	1,467,964
Secondary School Program	1,307,393	134,449	-	-	18,400	-	-	-	1,460,242
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	155,854	102,558	-	-	-	-	-	-	258,412
Preschool Exceptional Program	50,202	16,429	-	-	-	-	-	-	66,631
Gifted & Talented Program	15,118	-	-	-	-	-	-	-	15,118
Interscholastic Program	174,757	-	-	-	-	-	-	-	174,757
School Activity Program	24,272	-	-	-	-	-	-	-	24,272
Summer School Program	-	13,607	-	-	-	-	-	-	13,607
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,937,233	522,478	-	-	21,292	-	-	-	3,481,003
Attend./Guidance/Health Program	222,741	36,512	-	-	-	-	-	-	259,253
Special Services Program	54,301	8,395	-	-	-	-	-	-	62,696
Instruction Improvement Program	50,222	24,994	-	-	-	-	-	3,500	75,216
Educational Media Program	111,865	-	-	-	-	-	-	-	111,865
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	231,415	747	-	-	-	-	-	-	232,162
School Administration Program	376,109	-	-	-	-	-	-	-	376,109
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	679,055	-	-	-	-	-	-	-	679,055
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	223,648	300	-	-	-	-	-	-	223,948
Transportation-Activity Program	17,882	-	-	-	-	-	-	-	17,882
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	1,967,238	70,948	-	-	-	-	-	3,500	2,038,186
Food Services Program	15,726	-	233,719	-	-	-	-	-	249,445
Community Services Program	-	23,690	-	-	-	-	-	-	23,690
TOTAL NON-INSTRUCTION	15,726	23,690	233,719	-	-	-	-	-	273,135
Capital Assets Program	36,548	-	-	-	-	-	-	-	36,548
Debt Services Prg - Principal	-	-	-	225,000	-	-	-	-	225,000
Debt Services Prg - Interest	-	-	-	183,106	-	-	-	-	183,106
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,956,745	617,116	233,719	408,106	21,292	-	-	3,500	6,236,978
Transfers Out	23,531	5,277	-	-	-	-	-	-	28,808
TOTAL EXPENDITURES & TRANS	4,980,276	622,393	233,719	408,106	21,292	-	-	3,500	6,265,786
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(72,776)	(4,715)	7,753	6,741	31,109	-	-	(1,052)	(31,888)
Fund Balance as of July 1, 2001	146,600	2,515	(27,750)	449,820	21,490	-	-	54,086	592,675
Fund Balance as of June 30, 2002	73,824	(2,200)	(19,997)	456,561	52,599	-	-	53,034	560,787

PAYETTE COUNTY

FRUITLAND SCHOOL DISTRICT # 373

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	868,164	-	-	485,075	176,379	-	-	-	1,529,618
Other Local	157,255	288,906	114,863	24,951	11,867	-	-	1,677	597,842
State Sources	6,186,800	87,536	-	-	45,530	-	-	-	6,319,866
Federal Sources	-	605,155	204,149	-	-	-	-	-	809,304
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	7,212,219	981,597	319,012	510,026	233,776	-	-	1,677	9,256,630
Transfers In	3,086	-	-	-	98,658	-	-	-	101,744
TOTAL REVENUE & TRANSFERS	7,215,305	981,597	319,012	510,026	332,434	-	-	1,677	9,358,374
EXPENDITURES									
Elementary School Program	1,866,276	264,798	-	-	-	-	-	-	2,131,074
Secondary School Program	2,397,262	325,787	-	-	-	-	-	-	2,723,049
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	530,049	105,245	-	-	-	-	-	-	635,294
Preschool Exceptional Program	-	49,099	-	-	-	-	-	-	49,099
Gifted & Talented Program	2,108	-	-	-	-	-	-	-	2,108
Interscholastic Program	158,339	-	-	-	-	-	-	-	158,339
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,954,034	744,929	-	-	-	-	-	-	5,698,963
Attend./Guidance/Health Program	226,808	-	-	-	-	-	-	-	226,808
Special Services Program	84,055	33,644	-	-	-	-	-	-	117,699
Instruction Improvement Program	57,346	186,057	-	-	-	-	-	1,700	243,403
Educational Media Program	106,537	13,506	-	-	-	-	-	-	120,043
Board of Education Program	-	375	-	-	-	-	-	-	375
District Administration Program	238,364	-	-	-	-	-	-	-	238,364
School Administration Program	470,392	-	-	-	-	-	-	-	470,392
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	529,250	-	-	-	-	-	-	-	529,250
Maintenance-Bldgs. & Equip	134,603	-	-	-	-	-	-	-	134,603
Maintenance-Grounds	52,361	-	-	-	-	-	-	-	52,361
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	281,146	-	-	-	74,983	-	-	-	356,129
Transportation-Activity Program	983	-	-	-	-	-	-	-	983
General Transportation Program	1,289	-	-	-	-	-	-	-	1,289
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,183,134	233,582	-	-	74,983	-	-	1,700	2,491,699
Food Services Program	18,668	-	309,623	-	-	-	-	-	328,291
Community Services Program	5,550	-	-	-	-	-	-	-	5,550
TOTAL NON-INSTRUCTION	24,218	-	309,623	-	-	-	-	-	333,841
Capital Assets Program	42,405	-	-	-	29,976	-	-	-	72,381
Debt Services Prg - Principal	-	-	-	370,000	35,116	-	-	-	405,116
Debt Services Prg - Interest	-	-	-	192,459	26,600	-	-	-	219,059
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,203,791	978,511	309,623	562,459	166,675	-	-	1,700	9,221,059
Transfers Out	98,658	3,086	-	-	-	-	-	-	101,744
TOTAL EXPENDITURES & TRANS	7,302,449	981,597	309,623	562,459	166,675	-	-	1,700	9,322,803
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(87,144)	-	9,389	(52,433)	165,759	-	-	(23)	35,571
Fund Balance as of July 1, 2001	767,990	-	66,767	832,774	207,286	-	-	188	1,874,817
Fund Balance as of June 30, 2002	680,846	-	76,156	780,341	373,045	-	-	165	1,910,388

POWER COUNTY

AMERICAN FALLS JOINT SCHOOL DISTRICT # 381

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	2,860,352	-	-	1,282,677	290,204	-	-	-	4,433,233
Other Local	104,305	-	108,742	31,062	233,321	-	-	-	477,430
State Sources	6,074,331	238,965	-	-	101,257	-	-	-	6,414,553
Federal Sources	141,795	1,035,602	318,271	-	6,397	-	-	-	1,502,065
Other Sources	14,650	-	-	-	-	-	-	-	14,650
TOTAL REVENUE	9,195,433	1,274,567	427,013	1,313,739	631,179	-	-	-	12,841,931
Transfers In	12,875	23,751	27,612	-	66,044	-	-	-	130,282
TOTAL REVENUE & TRANSFERS	9,208,308	1,298,318	454,625	1,313,739	697,223	-	-	-	12,972,213
EXPENDITURES									
Elementary School Program	2,240,958	451,847	-	-	7,110	-	-	-	2,699,915
Secondary School Program	2,529,607	385,286	-	-	9,631	-	-	-	2,924,524
Alternative School Program	157,837	-	-	-	-	-	-	-	157,837
Exceptional Child Program	425,779	172,323	-	-	-	-	-	-	598,102
Preschool Exceptional Program	56,723	16,942	-	-	-	-	-	-	73,665
Gifted & Talented Program	46,110	-	-	-	-	-	-	-	46,110
Interscholastic Program	180,358	-	-	-	-	-	-	-	180,358
School Activity Program	60,291	-	-	-	-	-	-	-	60,291
Summer School Program	24,693	46,990	-	-	-	-	-	-	71,683
Adult School Program	881	-	-	-	-	-	-	-	881
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,723,237	1,073,388	-	-	16,741	-	-	-	6,813,366
Attend./Guidance/Health Program	255,247	29,634	-	-	-	-	-	-	284,881
Special Services Program	175,768	12,402	-	-	-	-	-	-	188,170
Instruction Improvement Program	139,092	172,941	-	-	-	-	-	-	312,033
Educational Media Program	212,843	1,666	-	-	-	-	-	-	214,509
Board of Education Program	31,236	-	-	-	-	-	-	-	31,236
District Administration Program	117,518	-	-	-	-	-	-	-	117,518
School Administration Program	705,355	-	-	-	-	-	-	-	705,355
Business Operation Program	235,900	-	-	-	-	-	-	-	235,900
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	951,611	-	-	-	220,099	-	-	-	1,171,710
Maintenance-Bldgs. & Equip	67,138	-	-	-	305,923	-	-	-	373,061
Maintenance-Grounds	12,094	-	-	-	30,063	-	-	-	42,157
Security Program	15,511	-	-	-	-	-	-	-	15,511
Transport-School Program	537,355	-	-	-	-	-	-	-	537,355
Transportation-Activity Program	136,843	-	-	-	-	-	-	-	136,843
General Transportation Program	32,299	-	-	-	-	-	-	-	32,299
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	3,625,810	216,643	-	-	556,085	-	-	-	4,398,538
Food Services Program	-	-	490,690	-	-	-	-	-	490,690
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	490,690	-	-	-	-	-	490,690
Capital Assets Program	-	-	-	-	6,688,999	-	-	-	6,688,999
Debt Services Prg - Principal	-	-	-	450,000	-	-	-	-	450,000
Debt Services Prg - Interest	-	-	-	781,600	-	-	-	-	781,600
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,349,047	1,290,031	490,690	1,231,600	7,261,825	-	-	-	19,623,193
Transfers Out	116,840	13,442	-	-	-	-	-	-	130,282
TOTAL EXPENDITURES & TRANS	9,465,887	1,303,473	490,690	1,231,600	7,261,825	-	-	-	19,753,475
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(257,579)	(5,155)	(36,065)	82,139	(6,564,602)	-	-	-	(6,781,262)
Fund Balance as of July 1, 2001	972,119	5,155	51,546	357,058	7,122,324	-	-	-	8,508,202
Fund Balance as of June 30, 2002	714,540	-	15,481	439,197	557,722	-	-	-	1,726,940

POWER COUNTY

ROCKLAND SCHOOL DISTRICT # 382

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	255,120	-	-	94,451	-	-	-	-	349,571
Other Local	44,363	12,132	16,093	-	3,475	-	-	-	76,063
State Sources	1,178,979	32,393	-	-	5,535	-	-	-	1,216,907
Federal Sources	6,804	59,296	40,906	-	-	-	-	-	107,006
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,485,266	103,821	56,999	94,451	9,010	-	-	-	1,749,547
Transfers In	-	-	11,449	-	73,000	-	-	-	84,449
TOTAL REVENUE & TRANSFERS	1,485,266	103,821	68,448	94,451	82,010	-	-	-	1,833,996
EXPENDITURES									
Elementary School Program	361,166	38,212	-	-	-	-	-	-	399,378
Secondary School Program	561,116	12,007	-	-	-	-	-	-	573,123
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	82,199	11,593	-	-	-	-	-	-	93,792
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	40,343	-	-	-	-	-	-	-	40,343
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,044,824	61,812	-	-	-	-	-	-	1,106,636
Attend./Guidance/Health Program	42,545	4,997	-	-	-	-	-	-	47,542
Special Services Program	8,264	-	-	-	-	-	-	-	8,264
Instruction Improvement Program	9,411	38,645	-	-	-	-	-	-	48,056
Educational Media Program	17,400	-	-	-	-	-	-	-	17,400
Board of Education Program	19,852	-	-	-	-	-	-	-	19,852
District Administration Program	93,041	-	-	-	-	-	-	-	93,041
School Administration Program	31,000	-	-	-	-	-	-	-	31,000
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	95,627	-	-	-	-	-	-	-	95,627
Maintenance-Bldgs. & Equip	3,432	-	-	-	-	-	-	-	3,432
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	-	-	-	-	-	-	-	-	-
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	42,753	-	-	-	-	-	-	-	42,753
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	363,325	43,642	-	-	-	-	-	-	406,967
Food Services Program	-	-	68,885	-	-	-	-	-	68,885
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	68,885	-	-	-	-	-	68,885
Capital Assets Program	23,275	-	-	-	167,950	-	-	-	191,225
Debt Services Prg - Principal	-	-	-	45,000	-	-	-	-	45,000
Debt Services Prg - Interest	-	-	-	53,943	-	-	-	-	53,943
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,431,424	105,454	68,885	98,943	167,950	-	-	-	1,872,656
Transfers Out	84,449	-	-	-	-	-	-	-	84,449
TOTAL EXPENDITURES & TRANS	1,515,873	105,454	68,885	98,943	167,950	-	-	-	1,957,105
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(30,607)	(1,633)	(437)	(4,492)	(85,940)	-	-	-	(123,109)
Fund Balance as of July 1, 2001	229,629	3,278	(4,204)	109,726	212,672	-	-	-	551,101
Fund Balance as of June 30, 2002	199,022	1,645	(4,641)	105,234	126,732	-	-	-	427,992

POWER COUNTY

ARBON ELEMENTARY SCHOOL DISTRICT # 383

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	41,629	-	-	38,966	-	-	-	-	80,595
Other Local	560	-	-	110	3,047	-	-	-	3,717
State Sources	169,633	5,585	-	-	582	-	-	-	175,800
Federal Sources	-	8,759	-	-	-	-	-	-	8,759
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	211,822	14,344	-	39,076	3,629	-	-	-	268,871
Transfers In	-	-	-	-	8,799	-	-	-	8,799
TOTAL REVENUE & TRANSFERS	211,822	14,344	-	39,076	12,428	-	-	-	277,670
EXPENDITURES									
Elementary School Program	116,300	11,778	-	-	-	-	-	-	128,078
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	116,300	11,778	-	-	-	-	-	-	128,078
Attend./Guidance/Health Program	34	-	-	-	-	-	-	-	34
Special Services Program	900	1,438	-	-	-	-	-	-	2,338
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	1,118	-	-	-	-	-	-	-	1,118
Board of Education Program	17,466	-	-	-	-	-	-	-	17,466
District Administration Program	-	-	-	-	-	-	-	-	-
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	12,533	-	-	-	-	-	-	-	12,533
Maintenance-Bldgs. & Equip	359	-	-	-	-	-	-	-	359
Maintenance-Grounds	1,057	-	-	-	-	-	-	-	1,057
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	37,809	-	-	-	-	-	-	-	37,809
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	3,703	-	-	-	-	-	-	-	3,703
TOTAL SUPPORT SERVICES	74,979	1,438	-	-	-	-	-	-	76,417
Food Services Program	-	-	-	-	-	-	-	-	-
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	-	-	-	-	-	-	-
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	30,605	-	-	-	-	30,605
Debt Services Prg - Interest	-	-	-	4,525	-	-	-	-	4,525
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	191,279	13,216	-	35,130	-	-	-	-	239,625
Transfers Out	8,799	-	-	-	-	-	-	-	8,799
TOTAL EXPENDITURES & TRANS	200,078	13,216	-	35,130	-	-	-	-	248,424
Excess (Deficiency) of Revenue Over Expenditures & Transfers	11,744	1,128	-	3,946	12,428	-	-	-	29,246
Fund Balance as of July 1, 2001	4,685	2,200	-	35,633	29,094	-	-	-	71,612
Fund Balance as of June 30, 2002	16,429	3,328	-	39,579	41,522	-	-	-	100,858

SHOSHONE COUNTY

KELLOGG JOINT SCHOOL DISTRICT # 391

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,905,115	-	-	755,327	6,239	-	-	-	2,666,681
Other Local	240,123	75,477	141,223	-	28,262	-	-	7,744	485,085
State Sources	5,850,262	123,679	-	-	44,635	-	-	-	6,018,576
Federal Sources	-	1,308,753	225,360	-	-	-	-	-	1,534,113
Other Sources	-	-	-	-	5,506	-	-	-	5,506
TOTAL REVENUE	7,995,500	1,507,909	366,583	755,327	84,642	-	-	7,744	10,709,961
Transfers In	250,000	1,848	20,633	-	59,462	-	-	-	331,943
TOTAL REVENUE & TRANSFERS	8,245,500	1,509,757	387,216	755,327	144,104	-	-	7,744	11,041,904
EXPENDITURES									
Elementary School Program	1,614,022	23,072	-	-	-	-	-	-	1,637,094
Secondary School Program	2,303,366	262,751	-	-	-	-	-	-	2,566,117
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	308,312	655,917	-	-	-	-	-	-	964,229
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	61,306	-	-	-	-	-	-	-	61,306
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	125,750	-	-	-	-	-	-	500	125,750
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	8,767	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,412,756	941,740	-	-	-	-	-	9,267	5,354,496
Attend./Guidance/Health Program	186,397	3,167	-	-	-	-	-	-	189,564
Special Services Program	511,720	15,875	-	-	-	-	-	-	527,595
Instruction Improvement Program	4,401	25,767	-	-	-	-	-	-	30,168
Educational Media Program	156,342	-	-	-	-	-	-	-	156,342
Board of Education Program	11,846	-	-	-	-	-	-	-	11,846
District Administration Program	341,143	16,821	-	-	-	-	-	-	357,964
School Administration Program	519,037	-	-	-	-	-	-	-	519,037
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	-	-	-	-	-	-	-	-	-
Maintenance-Bldgs. & Equip	1,189,671	69,846	-	-	5,339	-	-	-	1,264,856
Maintenance-Grounds	11,369	-	-	-	-	-	-	-	11,369
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	631,744	-	-	-	-	-	-	-	631,744
Transportation-Activity Program	35,102	-	-	-	-	-	-	-	35,102
General Transportation Program	14,272	-	-	-	-	-	-	-	14,272
Other Support Services Program	-	-	-	-	810	-	-	-	810
TOTAL SUPPORT SERVICES	3,613,044	131,476	-	-	6,149	-	-	-	3,750,669
Food Services Program	-	-	421,867	-	-	-	-	-	421,867
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	421,867	-	-	-	-	-	421,867
Capital Assets Program	-	56,033	-	-	99,467	-	-	-	155,500
Debt Services Prg - Principal	-	-	-	240,000	-	-	-	-	240,000
Debt Services Prg - Interest	-	-	-	285,940	-	-	-	-	285,940
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,025,800	1,129,249	421,867	525,940	105,616	-	-	9,267	10,208,472
Transfers Out	80,095	251,848	-	-	-	-	-	-	331,943
TOTAL EXPENDITURES & TRANS	8,105,895	1,381,097	421,867	525,940	105,616	-	-	9,267	10,540,415
Excess (Deficiency) of Revenue Over Expenditures & Transfers	139,605	128,660	(34,651)	229,387	38,488	-	-	(1,523)	501,489
Fund Balance as of July 1, 2001	516,306	938,931	95,319	253,973	331,247	-	-	145,755	2,135,776
Fund Balance as of June 30, 2002	655,911	1,067,591	60,668	483,360	369,735	-	-	144,232	2,637,265

SHOSHONE COUNTY

MULLAN SCHOOL DISTRICT # 392

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	358,871	-	-	-	-	-	-	-	358,871
Other Local	65,518	62,635	961	-	-	-	-	-	129,114
State Sources	1,141,129	131,133	-	-	5,051	-	-	-	1,277,313
Federal Sources	-	109,995	2,497	-	-	-	-	-	112,492
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,565,518	303,763	3,458	-	5,051	-	-	-	1,877,790
Transfers In	-	11,719	542	-	3,456	-	-	-	15,717
TOTAL REVENUE & TRANSFERS	1,565,518	315,482	4,000	-	8,507	-	-	-	1,893,507
EXPENDITURES									
Elementary School Program	301,643	16,254	-	-	-	-	-	-	317,897
Secondary School Program	493,699	168,406	-	-	-	-	-	-	662,105
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	150,937	8,713	-	-	-	-	-	-	159,650
Preschool Exceptional Program	-	1,230	-	-	-	-	-	-	1,230
Gifted & Talented Program	314	-	-	-	-	-	-	-	314
Interscholastic Program	26,801	-	-	-	-	-	-	-	26,801
School Activity Program	7,953	-	-	-	-	-	-	-	7,953
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	981,347	194,603	-	-	-	-	-	-	1,175,950
Attend./Guidance/Health Program	33,676	-	-	-	-	-	-	-	33,676
Special Services Program	-	733	-	-	-	-	-	-	733
Instruction Improvement Program	14,114	-	-	-	-	-	-	-	14,114
Educational Media Program	2,585	1,737	-	-	-	-	-	-	4,322
Board of Education Program	331	-	-	-	-	-	-	-	331
District Administration Program	71,067	-	-	-	-	-	-	-	71,067
School Administration Program	118,238	-	-	-	-	-	-	-	118,238
Business Operation Program	49,751	-	-	-	-	-	-	-	49,751
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	266,202	-	-	-	-	-	-	-	266,202
Maintenance-Bldgs. & Equip	68,214	81,294	-	-	-	-	-	-	149,508
Maintenance-Grounds	5,995	-	-	-	-	-	-	-	5,995
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	21,518	-	-	-	-	-	-	-	21,518
Transportation-Activity Program	5,543	-	-	-	-	-	-	-	5,543
General Transportation Program	693	-	-	-	-	-	-	-	693
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	657,927	83,764	-	-	-	-	-	-	741,691
Food Services Program	-	-	3,789	-	-	-	-	-	3,789
Community Services Program	406	4,394	-	-	-	-	-	-	4,800
TOTAL NON-INSTRUCTION	406	4,394	3,789	-	-	-	-	-	8,589
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,639,680	282,761	3,789	-	-	-	-	-	1,926,230
Transfers Out	15,717	-	-	-	-	-	-	-	15,717
TOTAL EXPENDITURES & TRANS	1,655,397	282,761	3,789	-	-	-	-	-	1,941,947
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(89,879)	32,721	211	-	8,507	-	-	-	(48,440)
Fund Balance as of July 1, 2001	123,045	663,886	224	-	(11,107)	-	-	-	776,048
Fund Balance as of June 30, 2002	33,166	696,607	435	-	(2,600)	-	-	-	727,608

SHOSHONE COUNTY

WALLACE SCHOOL DISTRICT # 393

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,504,366	-	-	-	-	-	-	-	1,504,366
Other Local	320,293	29,075	23,212	-	131,477	-	-	-	504,057
State Sources	3,428,744	70,588	-	-	3,174,981	-	-	-	6,674,313
Federal Sources	136,368	754,284	89,987	-	-	-	-	-	980,639
Other Sources	-	-	-	-	3,539,718	-	-	-	3,539,718
TOTAL REVENUE	5,389,771	853,947	113,199	-	6,846,176	-	-	-	13,203,093
Transfers In	11,500	61,612	16,231	-	42,904	-	-	-	132,247
TOTAL REVENUE & TRANSFERS	5,401,271	915,559	129,430	-	6,889,080	-	-	-	13,335,340
EXPENDITURES									
Elementary School Program	868,407	233,603	-	-	-	-	-	-	1,102,010
Secondary School Program	1,273,776	137,174	-	-	-	-	-	-	1,410,950
Alternative School Program	130,763	-	-	-	-	-	-	-	130,763
Exceptional Child Program	303,480	179,330	-	-	-	-	-	-	482,810
Preschool Exceptional Program	-	10,356	-	-	-	-	-	-	10,356
Gifted & Talented Program	44,503	-	-	-	-	-	-	-	44,503
Interscholastic Program	14,003	-	-	-	-	-	-	-	14,003
School Activity Program	70,222	-	-	-	-	-	-	-	70,222
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	2,705,154	560,463	-	-	-	-	-	-	3,265,617
Attend./Guidance/Health Program	139,146	17,633	-	-	-	-	-	-	156,779
Special Services Program	87,371	-	-	-	-	-	-	-	87,371
Instruction Improvement Program	-	12,666	-	-	-	-	-	-	12,666
Educational Media Program	96,753	-	-	-	-	-	-	-	96,753
Board of Education Program	5,620	-	-	-	-	-	-	-	5,620
District Administration Program	381,487	5,190	-	-	-	-	-	-	386,677
School Administration Program	247,161	-	-	-	-	-	-	-	247,161
Business Operation Program	76,225	-	-	-	-	-	-	-	76,225
Central Service Program	17,302	-	-	-	-	-	-	-	17,302
Buildings-Care Program	382,710	2,000	-	-	27,016	-	-	-	411,726
Maintenance-Bldgs. & Equip	145,508	-	-	-	-	-	-	-	145,508
Maintenance-Grounds	8,452	-	-	-	-	-	-	-	8,452
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	258,418	-	-	-	32,750	-	-	-	291,168
Transportation-Activity Program	11,477	-	-	-	-	-	-	-	11,477
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	267,047	-	-	-	-	-	-	-	267,047
TOTAL SUPPORT SERVICES	2,124,677	37,489	-	-	59,766	-	-	-	2,221,932
Food Services Program	-	-	125,663	-	-	-	-	-	125,663
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	125,663	-	-	-	-	-	125,663
Capital Assets Program	173	265,036	-	-	492,341	-	-	-	757,550
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,830,004	862,988	125,663	-	552,107	-	-	-	6,370,762
Transfers Out	49,980	82,267	-	-	-	-	-	-	132,247
TOTAL EXPENDITURES & TRANS	4,879,984	945,255	125,663	-	552,107	-	-	-	6,503,009
Excess (Deficiency) of Revenue Over Expenditures & Transfers	521,287	(29,696)	3,767	-	6,336,973	-	-	-	6,832,331
Fund Balance as of July 1, 2001	1,095,617	326,423	10,066	-	108,263	-	-	-	1,540,369
Fund Balance as of June 30, 2002	1,616,904	296,727	13,833	-	6,445,236	-	-	-	8,372,700

SHOSHONE COUNTY

AVERY SCHOOL DISTRICT # 394

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	500,505	-	-	-	-	-	-	-	500,505
Other Local	42,678	4,989	-	-	7,934	4,386	-	-	59,987
State Sources	264,585	7,502	-	-	687	-	-	-	272,774
Federal Sources	5,314	28,707	703	-	-	-	-	-	34,724
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	813,082	41,198	703	-	8,621	4,386	-	-	867,990
Transfers In	-	5,755	12	-	14,591	-	-	-	20,358
TOTAL REVENUE & TRANSFERS	813,082	46,953	715	-	23,212	4,386	-	-	888,348
EXPENDITURES									
Elementary School Program	424,835	60,281	-	-	-	-	-	-	485,116
Secondary School Program	46,506	-	-	-	-	-	-	-	46,506
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	471,341	60,281	-	-	-	-	-	-	531,622
Attend./Guidance/Health Program	824	-	-	-	-	-	-	-	824
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	12,669	-	-	-	-	-	-	-	12,669
Board of Education Program	10,842	-	-	-	-	-	-	-	10,842
District Administration Program	108,895	-	-	-	-	-	-	-	108,895
School Administration Program	-	-	-	-	-	-	-	-	-
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	65,892	-	-	-	-	-	-	-	65,892
Maintenance-Bldgs. & Equip	84,343	-	-	-	-	-	-	-	84,343
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	111,613	-	-	-	-	-	-	-	111,613
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	395,078	-	-	-	-	-	-	-	395,078
Food Services Program	-	-	715	-	-	-	-	-	715
Community Services Program	-	-	-	-	-	1,644	-	-	1,644
TOTAL NON-INSTRUCTION	-	-	715	-	-	1,644	-	-	2,359
Capital Assets Program	-	-	-	-	64,704	-	-	-	64,704
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	866,419	60,281	715	-	64,704	1,644	-	-	993,763
Transfers Out	15,029	5,329	-	-	-	-	-	-	20,358
TOTAL EXPENDITURES & TRANS	881,448	65,610	715	-	64,704	1,644	-	-	1,014,121
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(68,366)	(18,657)	-	-	(41,492)	2,742	-	-	(125,773)
Fund Balance as of July 1, 2001	754,654	212,019	-	-	326,970	38,150	-	-	1,331,793
Fund Balance as of June 30, 2002	686,288	193,362	-	-	285,478	40,892	-	-	1,206,020

TETON COUNTY

TETON COUNTY SCHOOL DISTRICT # 401

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	1,415,804	-	-	592,508	176,072	-	-	-	2,184,384
Other Local	465,825	20,790	126,142	-	5,553	-	-	-	618,310
State Sources	4,583,666	114,573	-	-	41,555	-	-	-	4,739,794
Federal Sources	44,069	324,142	166,657	-	-	-	-	-	534,868
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,509,364	459,505	292,799	592,508	223,180	-	-	-	8,077,356
Transfers In	10,059	51,474	-	-	94,536	-	-	-	156,069
TOTAL REVENUE & TRANSFERS	6,519,423	510,979	292,799	592,508	317,716	-	-	-	8,233,425
EXPENDITURES									
Elementary School Program	2,072,380	177,299	-	-	-	-	-	-	2,249,679
Secondary School Program	1,446,206	83,331	-	-	-	-	-	-	1,529,537
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	263,084	136,108	-	-	-	-	-	-	399,192
Preschool Exceptional Program	57,962	27,721	-	-	-	-	-	-	85,683
Gifted & Talented Program	17,001	-	-	-	-	-	-	-	17,001
Interscholastic Program	140,333	-	-	-	-	-	-	-	140,333
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,996,966	424,459	-	-	-	-	-	-	4,421,425
Attend./Guidance/Health Program	170,431	-	-	-	-	-	-	-	170,431
Special Services Program	122,900	-	-	-	-	-	-	-	122,900
Instruction Improvement Program	57,042	-	-	-	-	-	-	-	57,042
Educational Media Program	108,002	107,244	-	-	-	-	-	-	215,246
Board of Education Program	36,646	-	-	-	-	-	-	-	36,646
District Administration Program	223,220	-	-	-	-	-	-	-	223,220
School Administration Program	504,736	-	-	-	-	-	-	-	504,736
Business Operation Program	47,607	-	-	-	-	-	-	-	47,607
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	433,184	-	-	-	-	-	-	-	433,184
Maintenance-Bldgs. & Equip	234,656	-	-	-	-	-	-	-	234,656
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	358,172	-	-	-	-	-	-	-	358,172
Transportation-Activity Program	38,346	-	-	-	-	-	-	-	38,346
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,334,942	107,244	-	-	-	-	-	-	2,442,186
Food Services Program	31,725	-	284,280	-	-	-	-	-	316,005
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	31,725	-	284,280	-	-	-	-	-	316,005
Capital Assets Program	-	-	-	-	272,109	-	-	-	272,109
Debt Services Prg - Principal	-	-	-	255,000	-	-	-	-	255,000
Debt Services Prg - Interest	-	-	-	327,525	-	-	-	-	327,525
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,363,633	531,703	284,280	582,525	272,109	-	-	-	8,034,250
Transfers Out	146,010	10,059	-	-	-	-	-	-	156,069
TOTAL EXPENDITURES & TRANS	6,509,643	541,762	284,280	582,525	272,109	-	-	-	8,190,319
Excess (Deficiency) of Revenue Over Expenditures & Transfers	9,780	(30,783)	8,519	9,983	45,607	-	-	-	43,106
Fund Balance as of July 1, 2001	1,494,536	40,585	30,800	266,964	333,788	-	-	-	2,166,673
Fund Balance as of June 30, 2002	1,504,316	9,802	39,319	276,947	379,395	-	-	-	2,209,779

TWIN FALLS COUNTY

TWIN FALLS SCHOOL DISTRICT # 411

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	4,965,649	-	-	1,400,000	562,046	-	-	-	6,927,695
Other Local	560,733	159,205	694,437	111,965	39,190	-	-	-	1,565,530
State Sources	25,425,744	482,469	-	-	212,276	-	-	-	26,120,489
Federal Sources	2,973	2,388,632	1,052,044	-	-	-	-	-	3,443,649
Other Sources	717	-	-	6,030,000	-	-	-	-	6,030,717
TOTAL REVENUE	30,955,816	3,030,306	1,746,481	7,541,965	813,512	-	-	-	44,088,080
Transfers In	405,271	496,471	-	-	-	-	-	-	901,742
TOTAL REVENUE & TRANSFERS	31,361,087	3,526,777	1,746,481	7,541,965	813,512	-	-	-	44,989,822
EXPENDITURES									
Elementary School Program	8,759,970	958,579	-	-	-	-	-	-	9,718,549
Secondary School Program	7,979,249	442,761	-	-	-	-	-	-	8,422,010
Alternative School Program	585,328	57,432	-	-	-	-	-	-	642,760
Exceptional Child Program	1,791,474	630,229	-	-	-	-	-	-	2,421,703
Preschool Exceptional Program	110,736	71,010	-	-	-	-	-	-	181,746
Gifted & Talented Program	103,547	-	-	-	-	-	-	-	103,547
Interscholastic Program	64,850	-	-	-	-	-	-	-	64,850
School Activity Program	48,383	-	-	-	-	-	-	-	48,383
Summer School Program	95,050	25,670	-	-	-	-	-	-	120,720
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	116,849	11,073	-	-	-	-	-	-	127,922
TOTAL INSTRUCTION	19,655,436	2,196,754	-	-	-	-	-	-	21,852,190
Attend./Guidance/Health Program	859,295	369,120	-	-	-	-	-	-	1,228,415
Special Services Program	818,554	112,539	-	-	-	-	-	-	931,093
Instruction Improvement Program	1,248,082	450,221	-	-	41,056	-	-	-	1,739,359
Educational Media Program	580,259	-	-	-	-	-	-	-	580,259
Board of Education Program	349,846	-	-	750	-	-	-	-	350,596
District Administration Program	815,984	-	-	-	18,742	-	-	-	834,726
School Administration Program	2,052,768	4,305	-	-	-	-	-	-	2,057,073
Business Operation Program	187,559	-	-	-	14,330	-	-	-	201,889
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	2,677,041	7,018	-	-	-	-	-	-	2,684,059
Maintenance-Bldgs. & Equip	935,142	335,185	-	-	-	-	-	-	1,270,327
Maintenance-Grounds	46,519	-	-	-	-	-	-	-	46,519
Security Program	101,940	-	-	-	-	-	-	-	101,940
Transport-School Program	973,885	3,499	-	-	-	-	-	-	977,384
Transportation-Activity Program	65,542	107	-	-	-	-	-	-	65,649
General Transportation Program	12,579	-	-	-	-	-	-	-	12,579
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	11,724,995	1,281,994	-	750	74,128	-	-	-	13,081,867
Food Services Program	99,026	-	1,745,960	-	-	-	-	-	1,844,986
Community Services Program	-	6,616	-	-	-	-	-	-	6,616
TOTAL NON-INSTRUCTION	99,026	6,616	1,745,960	-	-	-	-	-	1,851,602
Capital Assets Program	11,881	-	-	-	629,799	-	-	-	641,680
Debt Services Prg - Principal	-	-	-	7,969,193	12,870	-	-	-	7,982,063
Debt Services Prg - Interest	-	-	-	276,589	-	-	-	-	276,589
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	31,491,338	3,485,364	1,745,960	8,246,532	716,797	-	-	-	45,685,991
Transfers Out	57,471	405,271	-	-	439,000	-	-	-	901,742
TOTAL EXPENDITURES & TRANS	31,548,809	3,890,635	1,745,960	8,246,532	1,155,797	-	-	-	46,587,733
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(187,722)	(363,858)	521	(704,567)	(342,285)	-	-	-	(1,597,911)
Fund Balance as of July 1, 2001	2,520,404	489,555	57,946	2,274,287	1,450,857	-	-	-	6,793,049
Fund Balance as of June 30, 2002	2,332,682	125,697	58,467	1,569,720	1,108,572	-	-	-	5,195,138

TWIN FALLS COUNTY

BUHL JOINT SCHOOL DISTRICT # 412

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	989,245	-	-	-	602,453	-	-	-	1,591,698
Other Local	142,715	5,850	115,949	-	43,647	-	-	-	308,161
State Sources	5,680,367	174,348	-	-	43,998	-	-	-	5,898,713
Federal Sources	-	673,265	250,940	-	-	-	-	-	924,205
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,812,327	853,463	366,889	-	690,098	-	-	-	8,722,777
Transfers In	-	16,902	-	-	-	-	-	-	16,902
TOTAL REVENUE & TRANSFERS	6,812,327	870,365	366,889	-	690,098	-	-	-	8,739,679
EXPENDITURES									
Elementary School Program	1,575,753	298,923	-	-	-	-	-	-	1,874,676
Secondary School Program	1,965,499	256,916	-	-	-	-	-	-	2,222,415
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	350,233	236,836	-	-	-	-	-	-	587,069
Preschool Exceptional Program	48,018	16,077	-	-	-	-	-	-	64,095
Gifted & Talented Program	28,525	-	-	-	-	-	-	-	28,525
Interscholastic Program	172,961	-	-	-	-	-	-	-	172,961
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	21,820	-	-	-	-	-	-	21,820
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,140,989	830,572	-	-	-	-	-	-	4,971,561
Attend./Guidance/Health Program	204,870	5,968	-	-	-	-	-	-	210,838
Special Services Program	305,149	-	-	-	-	-	-	-	305,149
Instruction Improvement Program	58,607	43,898	-	-	-	-	-	-	102,505
Educational Media Program	155,695	63,576	-	-	-	-	-	-	219,271
Board of Education Program	20,858	-	-	-	-	-	-	-	20,858
District Administration Program	148,439	-	-	-	-	-	-	-	148,439
School Administration Program	399,538	-	-	-	-	-	-	-	399,538
Business Operation Program	212,019	-	-	-	-	-	-	-	212,019
Central Service Program	113,679	-	-	-	-	-	-	-	113,679
Buildings-Care Program	468,648	-	-	-	-	-	-	-	468,648
Maintenance-Bldgs. & Equip	181,289	-	-	-	-	-	-	-	181,289
Maintenance-Grounds	36,977	-	-	-	-	-	-	-	36,977
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	399,666	-	-	-	-	-	-	-	399,666
Transportation-Activity Program	41,058	-	-	-	-	-	-	-	41,058
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,746,492	113,442	-	-	-	-	-	-	2,859,934
Food Services Program	43,303	-	356,706	-	-	-	-	-	400,009
Community Services Program	-	2,197	-	-	-	-	-	-	2,197
TOTAL NON-INSTRUCTION	43,303	2,197	356,706	-	-	-	-	-	402,206
Capital Assets Program	-	-	-	-	152,071	-	-	-	152,071
Debt Services Prg - Principal	-	-	-	-	460,247	-	-	-	460,247
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,930,784	946,211	356,706	-	612,318	-	-	-	8,846,019
Transfers Out	16,902	-	-	-	-	-	-	-	16,902
TOTAL EXPENDITURES & TRANS	6,947,686	946,211	356,706	-	612,318	-	-	-	8,862,921
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(135,359)	(75,846)	10,183	-	77,780	-	-	-	(123,242)
Fund Balance as of July 1, 2001	1,344,570	3,103	64,522	-	1,293,655	-	-	-	2,705,850
Fund Balance as of June 30, 2002	1,209,211	(72,743)	74,705	-	1,371,435	-	-	-	2,582,608

TWIN FALLS COUNTY

FILER SCHOOL DISTRICT # 413

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	746,878	-	-	571,953	-	-	-	-	1,318,831
Other Local	167,188	14,792	123,311	-	-	-	-	224,624	305,291
State Sources	5,755,788	150,943	-	-	40,746	-	-	-	5,947,477
Federal Sources	-	372,247	180,290	-	-	-	-	-	552,537
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,669,854	537,982	303,601	571,953	40,746	-	-	224,624	8,124,136
Transfers In	-	7,640	-	-	104,965	-	-	-	112,605
TOTAL REVENUE & TRANSFERS	6,669,854	545,622	303,601	571,953	145,711	-	-	224,624	8,236,741
EXPENDITURES									
Elementary School Program	1,421,151	220,185	-	-	-	-	-	-	1,641,336
Secondary School Program	2,092,374	126,918	-	-	-	-	-	-	2,219,292
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	306,880	137,264	-	-	-	-	-	-	444,144
Preschool Exceptional Program	48,148	11,337	-	-	-	-	-	-	59,485
Gifted & Talented Program	29,286	-	-	-	-	-	-	-	29,286
Interscholastic Program	159,773	-	-	-	-	-	-	-	159,773
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	4,057,612	495,704	-	-	-	-	-	-	4,553,316
Attend./Guidance/Health Program	112,760	-	-	-	-	-	-	-	112,760
Special Services Program	104,095	6,959	-	-	-	-	-	-	111,054
Instruction Improvement Program	84,007	33,807	-	-	-	-	-	-	117,814
Educational Media Program	124,806	-	-	-	-	-	-	-	124,806
Board of Education Program	62,423	-	-	-	-	-	-	-	62,423
District Administration Program	237,826	-	-	-	-	-	-	-	237,826
School Administration Program	384,624	-	-	-	-	-	-	-	384,624
Business Operation Program	391,952	-	-	-	-	-	-	-	391,952
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	461,889	-	-	-	-	-	-	-	461,889
Maintenance-Bldgs. & Equip	153,694	-	-	-	-	-	-	-	153,694
Maintenance-Grounds	30,370	-	-	-	-	-	-	-	30,370
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	460,750	-	-	-	-	-	-	-	460,750
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,609,196	40,766	-	-	-	-	-	-	2,649,962
Food Services Program	35,318	-	345,560	-	-	-	-	-	380,878
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	35,318	-	345,560	-	-	-	-	-	380,878
Capital Assets Program	48,511	-	-	-	189,860	-	-	146,728	238,371
Debt Services Prg - Principal	-	-	-	235,000	-	-	-	-	235,000
Debt Services Prg - Interest	-	-	-	237,150	-	-	-	-	237,150
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,750,637	536,470	345,560	472,150	189,860	-	-	146,728	8,294,677
Transfers Out	106,513	6,092	-	-	-	-	-	-	112,605
TOTAL EXPENDITURES & TRANS	6,857,150	542,562	345,560	472,150	189,860	-	-	146,728	8,407,282
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(187,296)	3,060	(41,959)	99,803	(44,149)	-	-	77,896	(170,541)
Fund Balance as of July 1, 2001	1,036,855	4,407	1,129	716,809	200,174	-	-	13,657	1,959,374
Fund Balance as of June 30, 2002	849,559	7,467	(40,830)	816,612	156,025	-	-	91,553	1,788,833

TWIN FALLS COUNTY

KIMBERLY SCHOOL DISTRICT # 414

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	535,117	-	-	506,643	-	-	-	-	1,041,760
Other Local	68,876	17,776	116,782	5,135	13,429	-	-	-	221,998
State Sources	5,845,054	177,118	-	-	40,266	-	-	-	6,062,438
Federal Sources	42,185	358,529	137,536	-	-	-	-	-	538,250
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,491,232	553,423	254,318	511,778	53,695	-	-	-	7,864,446
Transfers In	6,437	120,663	-	-	203,810	-	-	-	330,910
TOTAL REVENUE & TRANSFERS	6,497,669	674,086	254,318	511,778	257,505	-	-	-	8,195,356
EXPENDITURES									
Elementary School Program	1,322,648	156,061	-	-	-	-	-	-	1,478,709
Secondary School Program	1,987,645	308,887	-	-	-	-	-	-	2,296,532
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	-	139,661	-	-	-	-	-	-	139,661
Preschool Exceptional Program	-	42,510	-	-	-	-	-	-	42,510
Gifted & Talented Program	18,854	-	-	-	-	-	-	-	18,854
Interscholastic Program	95,476	-	-	-	-	-	-	-	95,476
School Activity Program	29,241	12,311	-	-	-	-	-	-	41,552
Summer School Program	3,863	-	-	-	-	-	-	-	3,863
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	3,457,727	659,430	-	-	-	-	-	-	4,117,157
Attend./Guidance/Health Program	144,489	-	-	-	-	-	-	-	144,489
Special Services Program	429,167	2,970	-	-	-	-	-	-	432,137
Instruction Improvement Program	122,484	-	-	-	-	-	-	-	122,484
Educational Media Program	194,065	-	-	-	-	-	-	-	194,065
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	112,099	-	-	-	-	-	-	-	112,099
School Administration Program	412,053	-	-	-	-	-	-	-	412,053
Business Operation Program	289,838	-	-	-	-	-	-	-	289,838
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	458,536	5,964	-	-	-	-	-	-	464,500
Maintenance-Bldgs. & Equip	289,380	-	-	-	-	-	-	-	289,380
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	219,041	-	-	-	22,723	-	-	-	241,764
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	1,350	-	-	-	-	1,350
TOTAL SUPPORT SERVICES	2,671,152	8,934	-	1,350	22,723	-	-	-	2,704,159
Food Services Program	20,145	-	256,294	-	-	-	-	-	276,439
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	20,145	-	256,294	-	-	-	-	-	276,439
Capital Assets Program	-	-	-	-	657,196	-	-	-	657,196
Debt Services Prg - Principal	-	-	-	235,000	-	-	-	-	235,000
Debt Services Prg - Interest	-	-	-	302,955	-	-	-	-	302,955
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,149,024	668,364	256,294	539,305	679,919	-	-	-	8,292,906
Transfers Out	245,535	7,262	-	-	78,113	-	-	-	330,910
TOTAL EXPENDITURES & TRANS	6,394,559	675,626	256,294	539,305	758,032	-	-	-	8,623,816
Excess (Deficiency) of Revenue Over Expenditures & Transfers	103,110	(1,540)	(1,976)	(27,527)	(500,527)	-	-	-	(428,460)
Fund Balance as of July 1, 2001	594,279	24,464	73,925	333,442	454,455	-	-	-	1,480,565
Fund Balance as of June 30, 2002	697,389	22,924	71,949	305,915	(46,072)	-	-	-	1,052,105

TWIN FALLS COUNTY

HANSEN SCHOOL DISTRICT # 415

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	211,238	-	-	202,543	-	-	-	-	413,781
Other Local	45,964	-	32,671	2,615	-	-	-	-	81,250
State Sources	2,172,464	39,192	-	-	30,796	-	-	-	2,242,452
Federal Sources	193	152,628	78,177	-	-	-	-	-	230,998
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,429,859	191,820	110,848	205,158	30,796	-	-	-	2,968,481
Transfers In	8,248	14,072	-	-	-	-	-	-	22,320
TOTAL REVENUE & TRANSFERS	2,438,107	205,892	110,848	205,158	30,796	-	-	-	2,990,801
EXPENDITURES									
Elementary School Program	633,391	33,730	-	-	-	-	-	-	667,121
Secondary School Program	708,963	65,286	-	-	-	-	-	-	774,249
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	121,997	64,130	-	-	-	-	-	-	186,127
Preschool Exceptional Program	45,670	8,416	-	-	-	-	-	-	54,086
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	53,362	-	-	-	-	-	-	-	53,362
School Activity Program	-	-	-	-	-	-	-	-	-
Summer School Program	-	2,550	-	-	-	-	-	-	2,550
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,563,383	174,112	-	-	-	-	-	-	1,737,495
Attend./Guidance/Health Program	61,083	-	-	-	-	-	-	-	61,083
Special Services Program	51,263	-	-	-	-	-	-	-	51,263
Instruction Improvement Program	-	45,897	-	-	-	-	-	-	45,897
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	7,762	-	-	-	-	-	-	-	7,762
District Administration Program	135,390	-	-	-	-	-	-	-	135,390
School Administration Program	188,148	-	-	-	-	-	-	-	188,148
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	174,460	-	-	-	-	-	-	-	174,460
Maintenance-Bldgs. & Equip	90,981	-	-	-	-	-	-	-	90,981
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	114,844	-	-	-	-	-	-	-	114,844
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	823,931	45,897	-	-	-	-	-	-	869,828
Food Services Program	7,863	-	116,821	-	-	-	-	-	124,684
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	7,863	-	116,821	-	-	-	-	-	124,684
Capital Assets Program	44,451	-	-	-	25,719	-	-	-	70,170
Debt Services Prg - Principal	-	-	-	95,000	-	-	-	-	95,000
Debt Services Prg - Interest	-	-	-	109,538	-	-	-	-	109,538
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,439,628	220,009	116,821	204,538	25,719	-	-	-	3,006,715
Transfers Out	22,320	-	-	-	-	-	-	-	22,320
TOTAL EXPENDITURES & TRANS	2,461,948	220,009	116,821	204,538	25,719	-	-	-	3,029,035
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(23,841)	(14,117)	(5,973)	620	5,077	-	-	-	(38,234)
Fund Balance as of July 1, 2001	774,368	3,521	18,011	184,960	164,441	-	-	-	1,145,301
Fund Balance as of June 30, 2002	750,527	(10,596)	12,038	185,580	169,518	-	-	-	1,107,067

TWIN FALLS COUNTY

THREE CREEK JOINT ELEMENTARY SCHOOL DISTRICT # 416

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	19,270	-	-	-	-	-	-	-	19,270
Other Local	4,112	-	-	-	-	-	-	-	4,112
State Sources	58,910	5,392	-	-	416	-	-	-	64,718
Federal Sources	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	82,292	5,392	-	-	416	-	-	-	88,100
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS	82,292	5,392	-	-	416	-	-	-	88,100
EXPENDITURES									
Elementary School Program	61,539	5,507	-	-	-	-	-	-	67,046
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	61,539	5,507	-	-	-	-	-	-	67,046
Attend./Guidance/Health Program	-	-	-	-	-	-	-	-	-
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	-	-	-	-	-	-	-	-	-
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	875	-	-	-	-	-	-	-	875
School Administration Program	3,656	-	-	-	-	-	-	-	3,656
Business Operation Program	8,041	-	-	-	-	-	-	-	8,041
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	1,670	-	-	-	-	-	-	-	1,670
Maintenance-Bldgs. & Equip	6,343	-	-	-	416	-	-	-	6,759
Maintenance-Grounds	1,704	-	-	-	-	-	-	-	1,704
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	5,886	-	-	-	-	-	-	-	5,886
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	28,175	-	-	-	416	-	-	-	28,591
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	89,714	5,507	-	-	416	-	-	-	95,637
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANS	89,714	5,507	-	-	416	-	-	-	95,637
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(7,422)	(115)	-	-	-	-	-	-	(7,537)
Fund Balance as of July 1, 2001	39,516	864	-	-	-	-	-	-	40,380
Fund Balance as of June 30, 2002	32,094	749	-	-	-	-	-	-	32,843

TWIN FALLS COUNTY

CASTLEFORD JOINT SCHOOL DISTRICT # 417

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	165,285	-	-	150,408	-	-	-	-	315,693
Other Local	89,364	1,597	27,087	3,376	6,971	-	-	-	128,395
State Sources	1,954,613	77,014	-	-	10,913	-	-	-	2,042,540
Federal Sources	-	104,466	79,217	-	-	-	-	-	183,683
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,209,262	183,077	106,304	153,784	17,884	-	-	-	2,670,311
Transfers In	-	2,798	8,500	-	89,837	-	-	-	101,135
TOTAL REVENUE & TRANSFERS	2,209,262	185,875	114,804	153,784	107,721	-	-	-	2,771,446
EXPENDITURES									
Elementary School Program	479,516	53,931	-	-	-	-	-	-	533,447
Secondary School Program	609,092	73,920	-	-	-	-	-	-	683,012
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	127,648	43,032	-	-	-	-	-	-	170,680
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	79,304	-	-	-	-	-	-	-	79,304
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,295,560	170,883	-	-	-	-	-	-	1,466,443
Attend./Guidance/Health Program	43,686	-	-	-	-	-	-	-	43,686
Special Services Program	24,083	-	-	-	-	-	-	-	24,083
Instruction Improvement Program	44,430	14,992	-	-	-	-	-	-	59,422
Educational Media Program	52,460	-	-	-	-	-	-	-	52,460
Board of Education Program	10,398	-	-	-	-	-	-	-	10,398
District Administration Program	126,442	-	-	-	-	-	-	-	126,442
School Administration Program	123,814	-	-	-	-	-	-	-	123,814
Business Operation Program	88,456	-	-	-	-	-	-	-	88,456
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	195,432	-	-	-	-	-	-	-	195,432
Maintenance-Bldgs. & Equip	62,290	-	-	-	-	-	-	-	62,290
Maintenance-Grounds	6,334	-	-	-	-	-	-	-	6,334
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	150,803	-	-	-	-	-	-	-	150,803
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	87,577	-	-	-	150,501	-	-	-	238,078
TOTAL SUPPORT SERVICES	1,016,205	14,992	-	-	150,501	-	-	-	1,181,698
Food Services Program	-	-	104,673	-	-	-	-	-	104,673
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	104,673	-	-	-	-	-	104,673
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	100,000	-	-	-	-	100,000
Debt Services Prg - Interest	-	-	-	51,243	-	-	-	-	51,243
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,311,765	185,875	104,673	151,243	150,501	-	-	-	2,904,057
Transfers Out	11,298	-	-	89,837	-	-	-	-	101,135
TOTAL EXPENDITURES & TRANS	2,323,063	185,875	104,673	241,080	150,501	-	-	-	3,005,192
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(113,801)	-	10,131	(87,296)	(42,780)	-	-	-	(233,746)
Fund Balance as of July 1, 2001	248,063	-	39,451	235,347	48,752	-	-	-	571,613
Fund Balance as of June 30, 2002	134,262	-	49,582	148,051	5,972	-	-	-	337,867

TWIN FALLS COUNTY

MURTAUGH JOINT SCHOOL DISTRICT # 418

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	248,027	-	-	146,188	59,504	-	-	-	453,719
Other Local	27,340	-	14,480	-	-	-	-	127,520	41,820
State Sources	1,424,514	43,853	-	-	8,460	-	-	-	1,476,827
Federal Sources	45	210,797	60,851	-	-	-	-	-	271,693
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,699,926	254,650	75,331	146,188	67,964	-	-	127,520	2,244,059
Transfers In	-	-	14,996	29,543	7,522	-	-	-	52,061
TOTAL REVENUE & TRANSFERS	1,699,926	254,650	90,327	175,731	75,486	-	-	127,520	2,296,120
EXPENDITURES									
Elementary School Program	498,888	113,160	-	-	-	-	-	-	612,048
Secondary School Program	455,189	37,865	-	-	-	-	-	-	493,054
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	51,687	-	-	-	-	-	-	-	51,687
Preschool Exceptional Program	-	-	-	-	-	-	-	-	-
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	37,897	-	-	-	-	-	-	-	37,897
School Activity Program	6,543	-	-	-	-	-	-	-	6,543
Summer School Program	-	11,600	-	-	-	-	-	-	11,600
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,050,204	162,625	-	-	-	-	-	-	1,212,829
Attend./Guidance/Health Program	38,520	-	-	-	-	-	-	-	38,520
Special Services Program	-	-	-	-	-	-	-	-	-
Instruction Improvement Program	-	-	-	-	-	-	-	-	-
Educational Media Program	19,644	-	-	-	-	-	-	-	19,644
Board of Education Program	8,281	-	-	-	-	-	-	-	8,281
District Administration Program	188,682	-	-	-	-	-	-	-	188,682
School Administration Program	142,492	-	-	-	-	-	-	-	142,492
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	131,555	-	-	-	-	-	-	-	131,555
Maintenance-Bldgs. & Equip	52,973	-	-	-	38,499	-	-	-	91,472
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	81,869	-	-	-	-	-	-	-	81,869
Transportation-Activity Program	4,588	-	-	-	-	-	-	-	4,588
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	91,619	-	-	-	-	-	127,520	91,619
TOTAL SUPPORT SERVICES	668,604	91,619	-	-	38,499	-	-	127,520	798,722
Food Services Program	-	-	84,570	-	-	-	-	-	84,570
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	84,570	-	-	-	-	-	84,570
Capital Assets Program	-	-	-	29,543	-	-	-	-	29,543
Debt Services Prg - Principal	-	-	-	70,000	-	-	-	-	70,000
Debt Services Prg - Interest	-	-	-	77,595	-	-	-	-	77,595
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,718,808	254,244	84,570	177,138	38,499	-	-	127,520	2,273,259
Transfers Out	52,061	-	-	-	-	-	-	-	52,061
TOTAL EXPENDITURES & TRANS	1,770,869	254,244	84,570	177,138	38,499	-	-	127,520	2,325,320
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(70,943)	406	5,757	(1,407)	36,987	-	-	-	(29,200)
Fund Balance as of July 1, 2001	298,973	-	1,076	191,153	(47,672)	-	-	-	443,530
Fund Balance as of June 30, 2002	228,030	406	6,833	189,746	(10,685)	-	-	-	414,330

VALLEY COUNTY

MCCALL-DONNELLY JOINT SCHOOL DISTRICT # 421

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	3,726,177	-	-	579,216	-	-	-	-	4,305,393
Other Local	190,882	406,874	79,350	7,758	-	-	-	23,797	684,864
State Sources	3,017,506	69,468	-	-	31,147	-	-	-	3,118,121
Federal Sources	19,414	800,812	94,397	-	-	-	-	-	914,623
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	6,953,979	1,277,154	173,747	586,974	31,147	-	-	23,797	9,023,001
Transfers In	-	48,392	-	-	-	-	-	-	48,392
TOTAL REVENUE & TRANSFERS	6,953,979	1,325,546	173,747	586,974	31,147	-	-	23,797	9,071,393
EXPENDITURES									
Elementary School Program	1,240,967	48,006	-	-	-	-	-	-	1,288,973
Secondary School Program	1,895,940	124,071	-	-	-	-	-	-	2,020,011
Alternative School Program	140,250	-	-	-	-	-	-	-	140,250
Exceptional Child Program	397,813	198,364	-	-	-	-	-	-	596,177
Preschool Exceptional Program	-	8,150	-	-	-	-	-	-	8,150
Gifted & Talented Program	1,904	-	-	-	-	-	-	-	1,904
Interscholastic Program	162,010	-	-	-	-	-	-	-	162,010
School Activity Program	16,044	-	-	-	-	-	-	-	16,044
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	69,676	-	-	-	-	-	-	-	69,676
TOTAL INSTRUCTION	3,924,604	378,591	-	-	-	-	-	-	4,303,195
Attend./Guidance/Health Program	207,203	-	-	-	-	-	-	-	207,203
Special Services Program	75,264	1,809	-	-	-	-	-	-	77,073
Instruction Improvement Program	46,622	124,551	-	-	-	-	-	-	171,173
Educational Media Program	186,123	9,183	-	-	-	-	-	-	195,306
Board of Education Program	17,577	-	-	-	-	-	-	-	17,577
District Administration Program	229,596	-	-	-	-	-	-	-	229,596
School Administration Program	575,179	-	-	-	-	-	-	-	575,179
Business Operation Program	123,278	-	-	-	-	-	-	-	123,278
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	563,389	-	-	-	-	-	-	-	563,389
Maintenance-Bldgs. & Equip	205,357	177,247	-	-	78,033	-	-	-	460,637
Maintenance-Grounds	65,658	-	-	-	-	-	-	-	65,658
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	588,279	-	-	-	-	-	-	-	588,279
Transportation-Activity Program	47,781	-	-	-	-	-	-	-	47,781
General Transportation Program	7,385	-	-	-	-	-	-	-	7,385
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,938,691	312,790	-	-	78,033	-	-	-	3,329,514
Food Services Program	26,133	-	171,404	-	-	-	-	-	197,537
Community Services Program	-	-	-	-	-	-	-	7,943	-
TOTAL NON-INSTRUCTION	26,133	-	171,404	-	-	-	-	7,943	197,537
Capital Assets Program	-	500	-	-	-	-	-	-	500
Debt Services Prg - Principal	499	-	-	400,000	-	-	-	-	400,499
Debt Services Prg - Interest	3,377	-	-	196,760	-	-	-	-	200,137
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,893,304	691,881	171,404	596,760	78,033	-	-	7,943	8,431,382
Transfers Out	48,392	-	-	-	-	-	-	-	48,392
TOTAL EXPENDITURES & TRANS	6,941,696	691,881	171,404	596,760	78,033	-	-	7,943	8,479,774
Excess (Deficiency) of Revenue Over Expenditures & Transfers	12,283	633,665	2,343	(9,786)	(46,886)	-	-	15,854	591,619
Fund Balance as of July 1, 2001	744,312	696,726	11,961	465,843	47,695	-	-	472,839	1,966,537
Fund Balance as of June 30, 2002	756,595	1,330,391	14,304	456,057	809	-	-	488,693	2,558,156

VALLEY COUNTY

CASCADE SCHOOL DISTRICT # 422

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	900,428	-	-	279,307	-	-	-	-	1,179,735
Other Local	50,679	46,473	22,162	12,150	17,335	-	-	5,485	148,799
State Sources	1,529,434	32,679	-	-	12,515	-	-	-	1,574,628
Federal Sources	99,208	344,254	50,438	-	-	-	-	-	493,900
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	2,579,749	423,406	72,600	291,457	29,850	-	-	5,485	3,397,062
Transfers In	-	-	13,000	-	13,675	-	-	-	26,675
TOTAL REVENUE & TRANSFERS	2,579,749	423,406	85,600	291,457	43,525	-	-	5,485	3,423,737
EXPENDITURES									
Elementary School Program	518,952	57,543	-	-	-	-	-	-	576,495
Secondary School Program	1,082,885	33,758	-	-	-	-	-	-	1,116,643
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	128,176	52,058	-	-	-	-	-	-	180,234
Preschool Exceptional Program	39,213	9,199	-	-	-	-	-	-	48,412
Gifted & Talented Program	735	-	-	-	-	-	-	-	735
Interscholastic Program	-	-	-	-	-	-	-	-	-
School Activity Program	60,378	-	-	-	-	-	-	-	60,378
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	1,830,339	152,558	-	-	-	-	-	-	1,982,897
Attend./Guidance/Health Program	89,121	-	-	-	-	-	-	-	89,121
Special Services Program	50,552	-	-	-	-	-	-	-	50,552
Instruction Improvement Program	1,938	-	-	-	-	-	-	-	1,938
Educational Media Program	59,812	4,400	-	-	-	-	-	-	64,212
Board of Education Program	3,513	-	-	-	-	-	-	-	3,513
District Administration Program	118,224	-	-	-	25,412	-	-	-	143,636
School Administration Program	200,084	8,143	-	-	-	-	-	-	208,227
Business Operation Program	52,915	3,400	-	-	-	-	-	-	56,315
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	275,142	-	-	-	2,346	-	-	-	277,488
Maintenance-Bldgs. & Equip	10,822	-	-	-	-	-	-	-	10,822
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	44,349	-	-	-	-	-	-	-	44,349
Transportation-Activity Program	3,947	-	-	-	-	-	-	-	3,947
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	910,419	15,943	-	-	27,758	-	-	-	954,120
Food Services Program	-	-	84,851	-	-	-	-	-	84,851
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	-	-	84,851	-	-	-	-	-	84,851
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	210,000	2,000	-	-	-	212,000
Debt Services Prg - Interest	-	-	-	83,905	-	-	-	-	83,905
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,740,758	168,501	84,851	293,905	29,758	-	-	-	3,317,773
Transfers Out	26,675	-	-	-	-	-	-	-	26,675
TOTAL EXPENDITURES & TRANS	2,767,433	168,501	84,851	293,905	29,758	-	-	-	3,344,448
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(187,684)	254,905	749	(2,448)	13,767	-	-	5,485	79,289
Fund Balance as of July 1, 2001	473,840	1,063,871	(15,059)	377,482	58,501	-	-	148,635	1,958,635
Fund Balance as of June 30, 2002	286,156	1,318,776	(14,310)	375,034	72,268	-	-	154,120	2,037,924

WASHINGTON COUNTY

WEISER SCHOOL DISTRICT # 431

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	890,287	-	-	660,970	-	-	-	-	1,551,257
Other Local	296,516	69,232	146,720	-	-	-	-	-	512,468
State Sources	6,945,835	145,292	-	-	52,839	-	-	-	7,143,966
Federal Sources	-	706,113	336,527	-	-	-	-	-	1,042,640
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	8,132,638	920,637	483,247	660,970	52,839	-	-	-	10,250,331
Transfers In	14,770	85,941	-	-	44,912	-	-	-	145,623
TOTAL REVENUE & TRANSFERS	8,147,408	1,006,578	483,247	660,970	97,751	-	-	-	10,395,954
EXPENDITURES									
Elementary School Program	1,928,927	421,247	-	-	-	-	-	-	2,350,174
Secondary School Program	2,798,272	172,206	-	-	22,449	-	-	-	2,992,927
Alternative School Program	48,823	-	-	-	-	-	-	-	48,823
Exceptional Child Program	505,151	109,768	-	-	-	-	-	-	614,919
Preschool Exceptional Program	-	13,135	-	-	-	-	-	-	13,135
Gifted & Talented Program	53,034	-	-	-	-	-	-	-	53,034
Interscholastic Program	12,422	-	-	-	-	-	-	-	12,422
School Activity Program	8,058	-	-	-	-	-	-	-	8,058
Summer School Program	171	25,627	-	-	-	-	-	-	25,798
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	5,354,858	741,983	-	-	22,449	-	-	-	6,119,290
Attend./Guidance/Health Program	292,013	58,093	-	-	-	-	-	-	350,106
Special Services Program	-	46,887	-	-	-	-	-	-	46,887
Instruction Improvement Program	31,201	40,235	-	-	-	-	-	-	71,436
Educational Media Program	165,632	7,018	-	-	-	-	-	-	172,650
Board of Education Program	-	-	-	-	-	-	-	-	-
District Administration Program	257,470	-	-	-	-	-	-	-	257,470
School Administration Program	706,632	27,949	-	-	-	-	-	-	734,581
Business Operation Program	-	-	-	-	-	-	-	-	-
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	542,754	-	-	-	-	-	-	-	542,754
Maintenance-Bldgs. & Equip	237,624	3,230	-	-	144,684	-	-	-	385,538
Maintenance-Grounds	-	-	-	-	22,039	-	-	-	22,039
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	370,905	-	-	-	44,912	-	-	-	415,817
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	2,604,231	183,412	-	-	211,635	-	-	-	2,999,278
Food Services Program	28,895	-	495,650	-	-	-	-	-	524,545
Community Services Program	-	43,615	-	-	-	-	-	-	43,615
TOTAL NON-INSTRUCTION	28,895	43,615	495,650	-	-	-	-	-	568,160
Capital Assets Program	13,468	-	-	-	-	-	-	-	13,468
Debt Services Prg - Principal	-	-	-	230,620	-	-	-	-	230,620
Debt Services Prg - Interest	-	-	-	114,670	-	-	-	-	114,670
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,001,452	969,010	495,650	345,290	234,084	-	-	-	10,045,486
Transfers Out	132,990	12,633	-	-	-	-	-	-	145,623
TOTAL EXPENDITURES & TRANS	8,134,442	981,643	495,650	345,290	234,084	-	-	-	10,191,109
Excess (Deficiency) of Revenue Over Expenditures & Transfers	12,966	24,935	(12,403)	315,680	(136,333)	-	-	-	204,845
Fund Balance as of July 1, 2001	1,217,372	232,349	71,328	(11,430)	331,862	-	-	-	1,841,481
Fund Balance as of June 30, 2002	1,230,338	257,284	58,925	304,250	195,529	-	-	-	2,046,326

WASHINGTON COUNTY

CAMBRIDGE JOINT SCHOOL DISTRICT # 432

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	244,572	-	-	254,520	-	-	-	-	499,092
Other Local	67,134	390	23,642	2,489	2,227	-	-	1,781	95,882
State Sources	1,256,436	90,936	-	-	6,129	-	-	-	1,353,501
Federal Sources	-	119,533	33,245	-	-	-	-	-	152,778
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,568,142	210,859	56,887	257,009	8,356	-	-	1,781	2,101,253
Transfers In	24,889	6,418	-	-	20,042	-	-	-	51,349
TOTAL REVENUE & TRANSFERS	1,593,031	217,277	56,887	257,009	28,398	-	-	1,781	2,152,602
EXPENDITURES									
Elementary School Program	313,011	46,391	-	-	-	-	-	-	359,402
Secondary School Program	480,474	102,201	-	-	-	-	-	-	582,675
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	51,919	39,255	-	-	-	-	-	-	91,174
Preschool Exceptional Program	706	-	-	-	-	-	-	-	706
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	36,707	-	-	-	-	-	-	-	36,707
School Activity Program	9,244	-	-	-	-	-	-	-	9,244
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	892,061	187,847	-	-	-	-	-	-	1,079,908
Attend./Guidance/Health Program	88,282	-	-	-	-	-	-	-	88,282
Special Services Program	41,775	-	-	-	-	-	-	-	41,775
Instruction Improvement Program	17,244	1,064	-	-	-	-	-	-	18,308
Educational Media Program	6,424	1,112	-	-	-	-	-	-	7,536
Board of Education Program	22,219	-	-	-	-	-	-	-	22,219
District Administration Program	79,555	-	-	-	-	-	-	-	79,555
School Administration Program	99,516	-	-	-	-	-	-	-	99,516
Business Operation Program	40,546	-	-	-	-	-	-	-	40,546
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	122,934	-	-	-	-	-	-	-	122,934
Maintenance-Bldgs. & Equip	44,948	-	-	-	-	-	-	-	44,948
Maintenance-Grounds	997	-	-	-	-	-	-	-	997
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	123,005	-	-	-	25,031	-	-	-	148,036
Transportation-Activity Program	8,500	-	-	-	-	-	-	-	8,500
General Transportation Program	1,824	-	-	-	-	-	-	-	1,824
Other Support Services Program	-	-	-	-	-	-	-	2,732	-
TOTAL SUPPORT SERVICES	697,769	2,176	-	-	25,031	-	-	2,732	724,976
Food Services Program	4,771	-	52,116	-	-	-	-	-	56,887
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	4,771	-	52,116	-	-	-	-	-	56,887
Capital Assets Program	-	-	-	-	9,009	-	-	-	9,009
Debt Services Prg - Principal	-	-	-	94,380	-	-	-	-	94,380
Debt Services Prg - Interest	-	-	-	164,040	-	-	-	-	164,040
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,594,601	190,023	52,116	258,420	34,040	-	-	2,732	2,129,200
Transfers Out	26,460	966	-	-	-	-	23,923	-	51,349
TOTAL EXPENDITURES & TRANS	1,621,061	190,989	52,116	258,420	34,040	-	23,923	2,732	2,180,549
Excess (Deficiency) of Revenue Over Expenditures & Transfers	(28,030)	26,288	4,771	(1,411)	(5,642)	-	(23,923)	(951)	(27,947)
Fund Balance as of July 1, 2001	225,535	22,695	-	169,893	54,090	-	23,923	31,014	496,136
Fund Balance as of June 30, 2002	197,505	48,983	4,771	168,482	48,448	-	-	30,063	468,189

WASHINGTON COUNTY

MIDVALE SCHOOL DISTRICT # 433

COMBINED STATEMENT OF REVENUES & EXPENDITURES WITH CHANGES IN FUND BALANCES

JULY 1, 2001 - JUNE 30, 2002

	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	192,789	-	-	-	-	-	-	-	192,789
Other Local	36,539	700	12,083	-	-	-	-	10,396	49,322
State Sources	1,005,681	50,993	-	-	3,531	-	-	-	1,060,205
Federal Sources	-	85,161	17,157	-	-	-	-	-	102,318
Other Sources	-	-	-	-	1,800	-	-	-	1,800
TOTAL REVENUE	1,235,009	136,854	29,240	-	5,331	-	-	10,396	1,406,434
Transfers In	-	-	10,000	-	20,000	-	-	-	30,000
TOTAL REVENUE & TRANSFERS	1,235,009	136,854	39,240	-	25,331	-	-	10,396	1,436,434
EXPENDITURES									
Elementary School Program	186,839	25,214	-	-	-	-	-	-	212,053
Secondary School Program	425,624	38,265	-	-	-	-	-	-	463,889
Alternative School Program	-	-	-	-	-	-	-	-	-
Exceptional Child Program	58,574	12,291	-	-	-	-	-	-	70,865
Preschool Exceptional Program	2,388	1,676	-	-	-	-	-	-	4,064
Gifted & Talented Program	-	-	-	-	-	-	-	-	-
Interscholastic Program	25,806	-	-	-	-	-	-	-	25,806
School Activity Program	4,332	-	-	-	-	-	-	-	4,332
Summer School Program	-	-	-	-	-	-	-	-	-
Adult School Program	-	-	-	-	-	-	-	-	-
Detention Center Program	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	703,563	77,446	-	-	-	-	-	-	781,009
Attend./Guidance/Health Program	25,739	-	-	-	-	-	-	7,500	25,739
Special Services Program	-	3,641	-	-	-	-	-	-	3,641
Instruction Improvement Program	283	-	-	-	-	-	-	-	283
Educational Media Program	50,258	5,285	-	-	-	-	-	-	55,543
Board of Education Program	7,465	-	-	-	-	-	-	-	7,465
District Administration Program	93,434	7,500	-	-	-	-	-	-	100,934
School Administration Program	37,807	-	-	-	-	-	-	-	37,807
Business Operation Program	44,645	-	-	-	-	-	-	-	44,645
Central Service Program	-	-	-	-	-	-	-	-	-
Buildings-Care Program	162,571	42,982	-	-	3,531	-	-	-	209,084
Maintenance-Bldgs. & Equip	-	-	-	-	-	-	-	-	-
Maintenance-Grounds	-	-	-	-	-	-	-	-	-
Security Program	-	-	-	-	-	-	-	-	-
Transport-School Program	71,907	-	-	-	-	-	-	-	71,907
Transportation-Activity Program	-	-	-	-	-	-	-	-	-
General Transportation Program	-	-	-	-	-	-	-	-	-
Other Support Services Program	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	494,109	59,408	-	-	3,531	-	-	7,500	557,048
Food Services Program	520	-	38,937	-	-	-	-	-	39,457
Community Services Program	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTION	520	-	38,937	-	-	-	-	-	39,457
Capital Assets Program	-	-	-	-	-	-	-	-	-
Debt Services Prg - Principal	-	-	-	-	-	-	-	-	-
Debt Services Prg - Interest	-	-	-	-	-	-	-	-	-
Debt Services Prg - Refunded Debt	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,198,192	136,854	38,937	-	3,531	-	-	7,500	1,377,514
Transfers Out	30,000	-	-	-	-	-	-	-	30,000
TOTAL EXPENDITURES & TRANS	1,228,192	136,854	38,937	-	3,531	-	-	7,500	1,407,514
Excess (Deficiency) of Revenue Over Expenditures & Transfers	6,817	-	303	-	21,800	-	-	2,896	28,920
Fund Balance as of July 1, 2001	199,053	-	(3,094)	-	-	-	-	14,050	195,959
Fund Balance as of June 30, 2002	205,870	-	(2,791)	-	21,800	-	-	16,946	224,879

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.