

## Special Revenue Funds

### *State and Federal Grants Fund*

*To account for revenues from sources which include categorical state and federal grants or contracts used to supplement the educational programs.*

### *Food Service Fund*

*To account for the operations of the school district's Student Nutrition Program.  
Financing is provided by user fees and proceeds received under the  
National School Lunch and Breakfast Programs.*

### *Student Activities Fund*

*To account for the operation of organizations affiliated with  
elementary and secondary school student activities.*

June 30, 2004  
With Comparative Totals for  
June 30 2003

## BALANCE SHEET

	<u>2004</u>	<u>2003</u>
<b>Assets</b>		
Cash	\$ 2,000	\$ 9,583
Accounts receivable	219,726	224,757
Due from other governments:		
Municipality of Anchorage	21,924	28,582
State of Alaska	16,540,216	12,049,407
United States Government	280,045	2,207,756
Prepaid items	13,209	5,313
Total assets	<u>\$ 17,077,120</u>	<u>\$ 14,525,398</u>
<b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts payable	\$ 358,191	\$ 306,745
Due to General Fund	16,156,330	13,649,821
Accrued salaries and related items:		
Wages and salaries payable	168,667	130,712
Payroll taxes, other accrued and withheld items	26,110	17,059
Deferred revenue:		
Unearned revenue - local grants	216,414	208,792
Unearned revenue - state grants	72,167	119,890
Unearned revenue - federal grants	79,241	92,379
Total liabilities	<u>17,077,120</u>	<u>14,525,398</u>
Fund balance:		
Reserved:		
Encumbrances	692,164	668,323
Prepaid items	13,209	5,313
Accrued compensated absences	515,629	466,015
Unreserved - undesignated	<u>(1,221,002)</u>	<u>(1,139,651)</u>
Total fund balance	<u>--</u>	<u>--</u>
Total liabilities and fund balance	<u>\$ 17,077,120</u>	<u>\$ 14,525,398</u>

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GAAP BASIS**

	2004	2003
Revenues:		
Revenues from local grants:		
Community Schools - Recreational Grants	\$ 138,686	\$ 117,516
Alaska Railroad Summer Youth Program	26,317	22,512
Donations From Local Agencies	234,456	203,879
Reading is Fundamental Grant	6,315	2,646
Bus Shelter Cleaning Grant	28,417	25,283
Buddy Bear Peer Program	86,170	82,188
Total revenues from local grants	<u>520,361</u>	<u>454,024</u>
Revenues from state grants:		
Infant Learning Program	724	140,730
Contract Schools - Memorandum of Agreement		
Alaska State School for Deaf	292,523	315,315
Web-Based IEP Program	358,515	--
Charter Schools Supplemental Grants	33,793	395,415
Recruitment and Retention Grant	180,096	227,644
Youth Serve Program	6,848	17,150
Conflict Resolution Program	26,655	21,367
Mental Health Trust Grant	2,072	--
Alaska Science and Technology Program	38,519	648
Fetal Alcohol Syndrome Grant	7,870	--
K-12 School Based Learn and Serve Grant	--	1,127
Total revenues from state grants	<u>947,615</u>	<u>1,119,396</u>
Revenues from federal grants:		
Title I - Elementary and Secondary Education Act		
No Child Left Behind Act		
Public Law 107-110 Congress Statute 115		
Districtwide Grant	9,235,838	7,845,433
Summer School Program	320,168	226,661
McLaughlin Youth Center	136,709	142,995
Delinquent and At-Risk Youth Program	84,308	40,343
Comprehensive School Reform Program	--	3,133
Transition Classroom Program	--	14,223
Highly Qualified Program	38,183	--
School Improvement Program	21,270	--
Total Title I - Elementary and Secondary Education Act		
No Child Left Behind Act		
Public Law 107-110 Congress Statute 115	9,836,476	8,272,788

(Continued)

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GAAP BASIS (Continued)**

	2004	2003
Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Migrant Education Program	\$ 667,995	\$ 652,395
Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Migrant Education - Summer Program	89,157	47,410
Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Migrant Education - Parent Involvement Program	4,358	1,736
Title II - Elementary and Secondary Education Act Public Law 103-382 103D Congress - Dwight D. Eisenhower Professional Development Program	--	22,987
Title II - Elementary and Secondary Education Act Public Law 103-382 103D Congress - Dwight D. Eisenhower Professional Development Program K-12 Balanced Reading Program	--	1,223
Title II - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Education of Technology Program	566,050	395,838
Title IIA - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Supplemental Funds - Summer Program	12,526	--
Title III - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 English Language Acquisition	160,545	25,618
Title V - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Innovative Program	497,617	412,226
Title VI - Elementary and Secondary Education Act Public Law 103-382 103D Congress Targeted Assistance Program	--	8,576
Title IV - Indian Education Act - Public Law 92-318	1,685,085	1,582,533
Title VI-B - Education of the Handicapped Act Public Law 94-142	9,269,953	7,822,558
Pre-School Handicapped Grant - Public Law 99-457	423,283	427,331
High Intensity Summer Reading Program	129,546	202,092
Reading is Fundamental Grant	--	17,448
Drug-Free Schools Grant	570,841	504,440
Human Immunodeficiency Virus Prevention Program	19,274	15,422
Alaska State School for Deaf Program	107,822	44,028
State Improvement Program	4,568	--
Capacity Building Improvement Program	136,217	107,994

(Continued)

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GAAP BASIS (Continued)**

	2004	2003
Carl Perkins Vocational Education Basic Grant	\$ 1,018,764	\$ 904,731
Access to Education for Homeless Children	50,879	41,897
21st Century Community Learning Center	974,627	2,292,002
Drug and Violence Prevention Program	345,726	656,418
Smaller Learning Communities Program	650,091	379,283
National Science Foundation Presidential Award	100	279
Anchorage Reads Program	--	1,255
Right Start Program	108,936	105,763
Bilingual Education - Comprehensive School Grant	3,341	116,614
Bilingual Education -Professional Development	--	195,976
Quality Education in the Last Frontier Program	--	138
Community Business Partner Program	117,182	120,920
Technology Literacy Challenge Grant	--	17,031
Charter Schools Grants	505,353	124,224
Standard and Assessment Training Program	6,986	--
Reading First Grant	393,158	--
Alaska Native Heritage Center Grant	86,216	13,703
Peer Safety Training Grant	99,763	79,062
Work Investment Act School Youth Program	73,115	75,636
Partnership for Teacher Enhancement Program	67,675	42,636
Bilingual Teachers for Anchorage Program	1,217	24,249
Bilingual Education - Development and Implementation Program - Districtwide	127,717	187,594
Bilingual Education - Development and Implementation Program - Lakehood Elementary	185,805	183,735
Foreign Language Assistance Program	405,785	360,804
Gear Up Alaska	110,576	13,336
Communities in School Program	12,701	29,403
Northwest Eisenhower Consortium Program	22,337	32,931
Advanced Placement Incentive Program	60,823	2,008
Reading Excellence Act Program	490,766	344,801
Community and Students Together Learning Economic Skills Program	--	11,483
Teaching American History Program	161,013	73,814
Physical Education For Progress Program	381,975	33,342
School Health Program	--	7,748
Teacher/Principal Training and Recruitment Program	4,484,210	3,939,836
Community Vocational Education Alternative Career Program	32,768	58,272
Community Centers Learning Program	1,190,750	228,526
Governor's Drug Prevention Program	5,548	29,816
Total revenues from federal grants	<u>36,357,216</u>	<u>31,293,909</u>
Total revenues	<u>37,825,192</u>	<u>32,867,329</u>

(Continued)

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GAAP BASIS (Continued)**

	2004	2003
Expenditures:		
Current:		
Instruction		
Local grants	\$ 520,361	\$ 454,024
State grants	947,615	1,119,396
Federal grants	36,357,216	31,293,909
Total expenditures	<u>37,825,192</u>	<u>32,867,329</u>
Excess of revenues over expenditures	--	--
Fund balance at beginning of year	<u>--</u>	<u>--</u>
Fund balance at end of year	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

## SCHEDULE OF EXPENDITURES - GAAP BASIS

	2004	2003
Current:		
Instruction		
Local grants:		
Community Schools - Recreational Grants	\$ 138,686	\$ 117,516
Alaska Railroad Summer Youth Program	26,317	22,512
Donations From Local Agencies	234,456	203,879
Reading is Fundamental Grant	6,315	2,646
Bus Shelter Cleaning Grant	28,417	25,283
Buddy Bear Peer Program	86,170	82,188
Total local grants	<u>520,361</u>	<u>454,024</u>
State grants:		
Infant Learning Program	724	140,730
Contract Schools - Memorandum of Agreement		
Alaska State School for Deaf	292,523	315,315
Web-Based IEP Program	358,515	--
Charter Schools Supplemental Grants	33,793	395,415
Recruitment and Retention Grant	180,096	227,644
Youth Serve Program	6,848	17,150
Conflict Resolution Program	26,655	21,367
Mental Health Trust Grant	2,072	--
Alaska Science and Technology Program	38,519	648
Fetal Alcohol Syndrome Grant	7,870	--
K-12 School Based Learn and Serve Grant	--	1,127
Total state grants	<u>947,615</u>	<u>1,119,396</u>
Federal grants:		
Title I - Elementary and Secondary Education Act		
No Child Left Behind Act		
Public Law 107-110 Congress Statute 115		
Districtwide Grant	9,235,838	7,845,433
Summer School Program	320,168	226,661
McLaughlin Youth Center	136,709	142,995
Delinquent and At-Risk Youth Program	84,308	40,343
Comprehensive School Reform Program	--	3,133
Transition Classroom Program	--	14,223
Highly Qualified Program	38,183	--
School Improvement Program	21,270	--
Total Title I - Elementary and Secondary Education Act		
No Child Left Behind Act		
Public Law 107-110 Congress Statute 115	9,836,476	8,272,788

(Continued)

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

## SCHEDULE OF EXPENDITURES GAAP BASIS (Continued)

	2004	2003
Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Migrant Education Program	\$ 667,995	\$ 652,395
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Title VI - Elementary and Secondary Education Act Public Law 103-382 103D Congress Targeted Assistance Program	--	8,576
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Reading is Fundamental Grant	--	17,448
Drug-Free Schools Grant	570,841	504,440
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State Improvement Program	4,568	--
Capacity Building Improvement Program	136,217	107,994

(Continued)

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

## SCHEDULE OF EXPENDITURES GAAP BASIS (Continued)

	2004	2003
Carl Perkins Vocational Education Basic Grant	\$ 1,018,764	\$ 904,731
Access to Education for Homeless Children	50,879	41,897
21st Century Community Learning Center	974,627	2,292,002
Drug and Violence Prevention Program	345,726	656,418
Smaller Learning Communities Program	650,091	379,283
National Science Foundation Presidential Award	100	279
Anchorage Reads Program	--	1,255
Right Start Program	108,936	105,763
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Community Business Partner Program	117,182	120,920
Technology Literacy Challenge Grant	--	17,031
Charter Schools Grants	505,353	124,224
Standard and Assessment Training Program	6,986	--
Reading First Grant	393,158	--
Alaska Native Heritage Center Grant	86,216	13,703
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Partnership for Teacher Enhancement Program	67,675	42,636
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Foreign Language Assistance Program	405,785	360,804
Gear Up Alaska	110,576	13,336
Communities in School Program	12,701	29,403
Northwest Eisenhower Consortium Program	22,337	32,931
Advanced Placement Incentive Program	60,823	2,008
Reading Excellence Act Program	490,766	344,801
Community and Students Together Learning Economic Skills Program	--	11,483
Teaching American History Program	161,013	73,814
Physical Education For Progress Program	381,975	33,342
School Health Program	--	7,748
Teacher/Principal Training and Recruitment Program	4,484,210	3,939,836
Community Vocational Education Alternative Career Program	32,768	58,272
Community Centers Learning Program	1,190,750	228,526
Governor's Drug Prevention Program	5,548	29,816
Total federal grants	<u>36,357,216</u>	<u>31,293,909</u>
Total expenditures	<u>\$ 37,825,192</u>	<u>\$ 32,867,329</u>

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
Current:					
Instruction					
Local grants:					
Community Schools - Recreational Grants					
Personnel services	\$ 113,394	\$ --	\$ 113,394	\$ 141,979	\$ 28,585
Employee benefits	25,292	--	25,292	30,454	5,162
Total Community Schools - Recreational Grants	138,686	--	138,686	172,433	33,747
Alaska Railroad Summer Youth Program					
Personnel services	19,789	--	19,789	20,070	281
Employee benefits	2,843	--	2,843	2,871	28
Supplies and materials	3,685	(94)	3,591	3,596	5
Total Alaska Railroad Summer Youth Program	26,317	(94)	26,223	26,537	314
Donations From Local Agencies					
Personnel services	110,214	--	110,214	126,983	16,769
Employee benefits	20,979	--	20,979	24,767	3,788
Purchased services	72,767	4,105	76,872	97,063	20,191
Supplies and materials	25,202	966	26,168	38,487	12,319
Capital outlay	5,294	144	5,438	--	(5,438)
Total Donations From Local Agencies	234,456	5,215	239,671	287,300	47,629
Reading is Fundamental Grant					
Supplies and materials	6,315	--	6,315	9,840	3,525
Bus Shelter Cleaning Grant					
Personnel services	24,510	--	24,510	20,270	(4,240)
Employee benefits	2,066	--	2,066	1,709	(357)
Supplies and materials	1,841	4,400	6,241	5,921	(320)
Capital Outlay	--	3,984	3,984	4,000	16
Total Bus Shelter Cleaning Grant	28,417	8,384	36,801	31,900	(4,901)
Buddy Bear Peer Program					
Personnel services	73,576	--	73,576	48,245	(25,331)
Employee benefits	6,202	--	6,202	3,797	(2,405)
Purchased services	2,000	--	2,000	--	(2,000)
Supplies and materials	4,124	368	4,492	37,526	33,034
Capital outlay	268	--	268	5,000	4,732
Total Buddy Bear Peer Program	86,170	368	86,538	94,568	8,030
Contingency	--	--	--	1,325,325	1,325,325
Total local grants	520,361	13,873	534,234	1,947,903	1,413,669

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
State grants:					
Infant Learning Program					
Purchased services	\$ 8	\$ (8)	\$ --	\$ --	\$ --
Supplies and materials	716	(716)	--	--	--
Total Infant Learning Program	724	(724)	--	--	--
Contract School - Memorandum of Agreement					
Alaska State School for Deaf					
Personnel services	197,338	--	197,338	197,010	(328)
Employee benefits	49,833	--	49,833	49,886	53
Purchased services	44,080	5	44,085	47,754	3,669
Supplies and materials	1,272	6,236	7,508	18,145	10,637
Capital outlay	--	5,955	5,955	6,205	250
Total Contract School - Memorandum of Agreement Alaska State School for Deaf	292,523	12,196	304,719	319,000	14,281
Web-Based IEP Program					
Purchased services	358,515	--	358,515	358,515	--
Charter School Supplemental Grants					
Personnel services	16,063	--	16,063	15,874	(189)
Employee benefits	1,725	--	1,725	3,290	1,565
Purchased services	3,079	(2,199)	880	930	50
Supplies and materials	8,982	(5,011)	3,971	3,629	(342)
Capital outlay	3,944	(3,944)	--	--	--
Total Charter Schools Supplemental Grants	33,793	(11,154)	22,639	23,723	1,084
Recruitment and Retention Grant					
Personnel services	117,440	--	117,440	126,200	8,760
Employee benefits	14,397	--	14,397	19,529	5,132
Purchased services	17,329	--	17,329	18,084	755
Supplies and materials	30,930	(5,316)	25,614	32,875	7,261
Total Recruitment and Retention Grant	180,096	(5,316)	174,780	196,688	21,908
Youth Serve Program					
Personnel services	2,163	--	2,163	--	(2,163)
Employee benefits	303	--	303	--	(303)
Purchased services	1,768	(8)	1,760	--	(1,760)
Supplies and materials	2,614	(113)	2,501	--	(2,501)
Total Youth Serve Program	6,848	(121)	6,727	--	(6,727)
Conflict Resolution Program					
Personnel services	20,481	--	20,481	--	(20,481)
Employee benefits	3,005	--	3,005	--	(3,005)
Supplies and materials	3,000	(395)	2,605	--	(2,605)
Capital outlay	169	--	169	--	(169)
Total Conflict Resolution Program	26,655	(395)	26,260	--	(26,260)
Mental Health Trust Grant					
Purchased services	--	--	--	1,300	1,300
Supplies and materials	--	1,000	1,000	6,500	5,500
Capital outlay	2,072	--	2,072	2,200	128
	2,072	1,000	3,072	10,000	6,928

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
Alaska Science and Technology Program					
Purchased services	\$ 662	\$ --	\$ 662	\$ --	\$ (662)
Capital outlay	37,857	--	37,857	--	(37,857)
Total Alaska Science and Technology	38,519	--	38,519	--	(38,519)
Fetal Alcohol Syndrome Grant					
Personnel services	5,059	--	5,059	12,800	7,741
Employee benefits	495	--	495	1,264	769
Purchased services	1,409	215	1,624	3,003	1,379
Supplies and materials	907	--	907	2,000	1,093
Total Fetal Alcohol Syndrome Grant	7,870	215	8,085	19,067	10,982
Total state grants	947,615	(4,299)	943,316	926,993	(16,323)
Federal grants:					
Title I -Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 - Congress Statute 115					
Districtwide Grant					
Personnel services	5,825,027	(3,743)	5,821,284	6,438,573	617,289
Employee benefits	1,664,824	(490)	1,664,334	1,792,689	128,355
Purchased services	746,071	3,759	749,830	977,206	227,376
Supplies and materials	692,730	19,403	712,133	880,722	168,589
Capital outlay	307,186	4,590	311,776	331,530	19,754
Total Districtwide Grant	9,235,838	23,519	9,259,357	10,420,720	1,161,363
Summer School Program					
Personnel services	188,984	--	188,984	196,147	7,163
Employee benefits	27,539	--	27,539	28,108	569
Purchased services	96,643	(51)	96,592	99,202	2,610
Supplies and materials	7,002	(996)	6,006	9,889	3,883
Total Summer School Program	320,168	(1,047)	319,121	333,346	14,225
McLaughlin Youth Center					
Personnel services	81,062	--	81,062	92,919	11,857
Employee benefits	24,759	--	24,759	27,599	2,840
Purchased services	11,924	--	11,924	13,070	1,146
Supplies and materials	10,100	(268)	9,832	10,093	261
Capital outlay	8,864	--	8,864	8,864	--
Total McLaughlin Youth Center	136,709	(268)	136,441	152,545	16,104
Delinquent and At-Risk Youth Program					
Personnel services	61,238	--	61,238	53,373	(7,865)
Employee benefits	12,535	--	12,535	11,424	(1,111)
Purchased services	7,035	1,266	8,301	5,046	(3,255)
Supplies and materials	3,500	--	3,500	3,500	--
Total Delinquent and At-Risk Youth Program	84,308	1,266	85,574	73,343	(12,231)

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
Highly Qualified Program					
Personnel services	\$ 4,895	\$ --	\$ 4,895	\$ 12,146	\$ 7,251
Employee benefits	658	--	658	1,193	535
Purchased services	32,630	--	32,630	47,000	14,370
Total Highly Qualified Program	38,183	--	38,183	60,339	22,156
School Improvement Program					
Personnel services	11,360	--	11,360	12,000	640
Employee benefits	1,623	--	1,623	1,707	84
Purchased services	8,287	--	8,287	8,428	141
Total School Improvement Program	21,270	--	21,270	22,135	865
Total Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 - Congress Statute 115	9,836,476	23,470	9,859,946	11,062,428	1,202,482
Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 1107-110 Congress Statute 115 Migrant Education Program					
Personnel services	418,781	--	418,781	425,421	6,640
Employee benefits	129,825	--	129,825	133,525	3,700
Purchased services	66,356	513	66,869	72,409	5,540
Supplies and materials	40,161	142	40,303	47,866	7,563
Capital outlay	12,872	(556)	12,316	17,824	5,508
Total Title I - Elementary and Secondary Education Act, No Child Left Behind Act Public Law 1107-110 Congress Statute 115 Migrant Education Program	667,995	99	668,094	697,045	28,951
Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 1107-110 Congress Statute 115 Migrant Education - Summer Program					
Personnel services	38,571	--	38,571	53,856	15,285
Employee benefits	5,357	--	5,357	8,553	3,196
Purchased services	21,527	(5)	21,522	23,541	2,019
Supplies and materials	9,548	(104)	9,444	4,385	(5,059)
Capital outlay	14,154	--	14,154	--	(14,154)
Total Title I - Elementary and Secondary Education Act, Public Law 103-382 103D Congress - Migrant Education Summer Program	89,157	(109)	89,048	90,335	1,287
Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 1107-110 Congress Statute 115 Migrant Education - Parent Involvement Program					
Purchased services	4,358	--	4,358	5,000	642

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
Title II - Elementary and Secondary Education Act					
No Child Left Behind Act					
Public Law 107-110 - Congress Statute 115					
Education of Technology Program					
Personnel services	\$ 166,443	\$ --	\$ 166,443	\$ 185,364	\$ 18,921
Employee benefits	28,122	--	28,122	31,438	3,316
Purchased services	43,398	514	43,912	61,678	17,766
Supplies and Materials	107,238	14,401	121,639	114,466	(7,173)
Capital outlay	220,849	85,653	306,502	317,958	11,456
Total Title I Elementary and Secondary Education Act					
No Child Left Behind Act					
Public Law 107-110 - Congress Statute 115					
Education of Technology Program					
	566,050	100,568	666,618	710,904	44,286
Title IIA - Elementary and Secondary Education Act					
No Child Left Behind Act					
Public Law 107-110 Congress Statute 115					
Supplemental Funds- Summer Program					
Personnel services	10,585	--	10,585	12,788	2,203
Employee benefits	1,450	--	1,450	1,798	348
Purchased services	491	--	491	595	104
Total Title I Elementary and Secondary Education Act					
No Child Left Behind Act					
Public Law 107-110 - Congress Statute 115					
Supplemental Funds - Summer Program					
	12,526	--	12,526	15,181	2,655
Title V - Elementary and Secondary Education Act					
No Child Left Behind Act					
Public Law 107-110 - Congress Statute 115					
English Language Acquisition					
Personnel services	86,698	--	86,698	223,277	136,579
Employee benefits	31,478	--	31,478	50,577	19,099
Purchased services	3,148	(342)	2,806	6,506	3,700
Supplies and materials	38,965	(14,045)	24,920	46,467	21,547
Capital outlay	256	--	256	5,000	4,744
Total Title V - Elementary and Secondary Education Act					
No Child Left Behind Act					
Public Law 107-110 - Congress Statute 115					
English Language Acquisition					
	160,545	(14,387)	146,158	331,827	185,669

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
Title V - Elementary and Secondary Education Act					
No Child Left Behind Act					
Public Law 107-110 - Congress Statute 115					
Innovative Program					
Personnel services	\$ 365,449	\$ --	\$ 365,449	\$ 540,935	\$ 175,486
Employee benefits	67,806	--	67,806	102,985	35,179
Purchased services	49,420	(184)	49,236	68,676	19,440
Supplies and materials	13,882	(3,248)	10,634	25,511	14,877
Capital outlay	1,060	--	1,060	10,000	8,940
Total Title V - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 - Congress Statute 115 Innovative Program	497,617	(3,432)	494,185	748,107	253,922
Title IV - Indian Education Act					
Public Law 92-318					
Personnel services	1,097,164	--	1,097,164	1,031,200	(65,964)
Employee benefits	408,214	--	408,214	400,218	(7,996)
Purchased services	97,213	(229)	96,984	86,800	(10,184)
Supplies and materials	56,649	115	56,764	7,768	(48,996)
Capital outlay	25,845	15,411	41,256	19,900	(21,356)
Total Title IV - Indian Education Act Public Law 92-318	1,685,085	15,297	1,700,382	1,545,886	(154,496)
Title VI-B - Education of the Handicapped Act - Public Law 94-142					
Personnel services	5,986,232	(1,197)	5,985,035	6,243,649	258,614
Employee benefits	2,059,450	(101)	2,059,349	2,323,259	263,910
Purchased services	707,701	(35,467)	672,234	867,724	195,490
Supplies and materials	136,729	8,621	145,350	162,500	17,150
Capital outlay	379,841	(10,540)	369,301	1,035,780	666,479
Total Title VI-B - Education of the Handicapped Act - Public Law 94-142	9,269,953	(38,684)	9,231,269	10,632,912	1,401,643
Pre-School Handicapped Grant					
Public Law 99-457					
Personnel services	270,245	--	270,245	366,150	95,905
Employee benefits	63,932	--	63,932	75,732	11,800
Purchased services	20,159	(323)	19,836	25,105	5,269
Supplies and materials	59,861	2,077	61,938	63,089	1,151
Capital outlay	9,086	(6,057)	3,029	3,200	171
Total Pre-School Handicapped Grant Public Law 99-457	423,283	(4,303)	418,980	533,276	114,296
High Intensity Summer Reading Program					
Personnel services	102,461	--	102,461	107,708	5,247
Employee benefits	13,556	--	13,556	14,299	743
Purchased services	2,100	--	2,100	2,100	--
Supplies and materials	11,429	(522)	10,907	12,115	1,208
Capital outlay	--	--	--	--	--
Total High Intensity Summer Reading Program	129,546	(522)	129,024	136,222	7,198

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
<b>Drug-Free Schools Grant</b>					
Personnel services	\$ 386,018	\$ --	\$ 386,018	\$ 394,191	\$ 8,173
Employee benefits	78,170	--	78,170	79,261	1,091
Purchased services	58,216	(4,126)	54,090	93,372	39,282
Supplies and materials	42,279	(7,352)	34,927	69,700	34,773
Capital outlay	6,158	(4,253)	1,905	19,000	17,095
<b>Total Drug-Free Schools Grant</b>	<b>570,841</b>	<b>(15,731)</b>	<b>555,110</b>	<b>655,524</b>	<b>100,414</b>
<b>Human Immunodeficiency Virus Prevention Program</b>					
Personnel services	7,689	--	7,689	7,563	(126)
Employee benefits	895	--	895	888	(7)
Purchased services	5,510	(64)	5,446	5,439	(7)
Supplies and materials	5,180	(1,241)	3,939	4,110	171
<b>Total Human Immunodeficiency Virus Prevention Program</b>	<b>19,274</b>	<b>(1,305)</b>	<b>17,969</b>	<b>18,000</b>	<b>31</b>
<b>Alaska State School for the Deaf</b>					
Personnel services	7,861	--	7,861	7,861	--
Employee benefits	1,041	--	1,041	1,041	--
Purchased services	59,243	(8,783)	50,460	50,781	321
Supplies and materials	2,907	105	3,012	3,180	168
Capital outlay	36,770	(36,770)	--	--	--
<b>Total Alaska State School for the Deaf</b>	<b>107,822</b>	<b>(45,448)</b>	<b>62,374</b>	<b>62,863</b>	<b>489</b>
<b>State Improvement Program</b>					
Personnel services	3,999	--	3,999	4,405	406
Employee benefits	569	--	569	595	26
<b>Total State Improvement Program</b>	<b>4,568</b>	<b>--</b>	<b>4,568</b>	<b>5,000</b>	<b>432</b>
<b>Capacity Building Improvement Program</b>					
Personnel services	33,692	--	33,692	34,240	548
Employee benefits	4,940	--	4,940	4,679	(261)
Purchased services	46,576	(704)	45,872	45,563	(309)
Supplies and materials	31,174	(5,995)	25,179	24,760	(419)
Capital outlay	19,835	(2,203)	17,632	17,665	33
<b>Total Capacity Building Improvement Program</b>	<b>136,217</b>	<b>(8,902)</b>	<b>127,315</b>	<b>126,907</b>	<b>(408)</b>
<b>Carl Perkins Vocational Education Basic Grant</b>					
Personnel services	159,694	--	159,694	172,500	12,806
Employee benefits	17,048	--	17,048	20,797	3,749
Purchased services	276,815	(9,784)	267,031	277,281	10,250
Supplies and materials	176,808	13,382	190,190	180,000	(10,190)
Capital outlay	388,399	(5,534)	382,865	402,500	19,635
<b>Total Carl Perkins Vocational Education Basic Grant</b>	<b>1,018,764</b>	<b>(1,936)</b>	<b>1,016,828</b>	<b>1,053,078</b>	<b>36,250</b>
<b>Access to Education for Homeless Children</b>					
Personnel services	16,625	--	16,625	16,525	(100)
Employee benefits	2,453	--	2,453	2,582	129
Purchased services	24,023	--	24,023	23,994	(29)
Supplies and materials	7,778	--	7,778	7,778	--
<b>Total Access to Education for Homeless Children</b>	<b>50,879</b>	<b>--</b>	<b>50,879</b>	<b>50,879</b>	<b>--</b>

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
21st Century Community Learning Center					
Personnel services	\$ 519,206	\$ --	\$ 519,206	\$ --	\$ (519,206)
Employee benefits	81,438	--	81,438	--	(81,438)
Purchased services	214,688	(9,469)	205,219	--	(205,219)
Supplies and materials	154,669	(128)	154,541	--	(154,541)
Capital outlay	4,626	--	4,626	--	(4,626)
Total 21st Century Community Learning Center	974,627	(9,597)	965,030	--	(965,030)
Drug and Violence Prevention Program					
Personnel services	157,864	--	157,864	125,215	(32,649)
Employee benefits	34,153	--	34,153	33,502	(651)
Purchased services	64,939	(1,022)	63,917	23,313	(40,604)
Supplies and materials	78,846	2,486	81,332	5,800	(75,532)
Capital outlay	9,924	3,183	13,107	250	(12,857)
Total Drug and Violence Prevention Program	345,726	4,647	350,373	188,080	(162,293)
Smaller Learning Communities Program					
Personnel services	288,205	--	288,205	--	(288,205)
Employee benefits	61,031	--	61,031	--	(61,031)
Purchased services	281,255	(133)	281,122	--	(281,122)
Supplies and materials	19,600	1,749	21,349	--	(21,349)
Capital outlay	--	(3,448)	(3,448)	--	3,448
Total Smaller Learning Communities Program	650,091	(1,832)	648,259	--	(648,259)
National Science Foundation					
Presidential Award					
Purchased services	50	--	50	--	(50)
Supplies and materials	50	--	50	--	(50)
Total National Science Foundation	100	--	100	--	(100)
Right Start Program					
Personnel services	62,911	--	62,911	70,956	8,045
Employee benefits	15,451	--	15,451	18,736	3,285
Purchased services	20,881	--	20,881	28,454	7,573
Supplies and materials	9,693	4,770	14,463	19,290	4,827
Total Right Start Program	108,936	4,770	113,706	137,436	23,730
Bilingual Education - Comprehensive School Grant					
Purchased services	163	(163)	--	--	--
Supplies and materials	2,519	(2,519)	--	--	--
Capital outlay	659	(659)	--	--	--
Total Bilingual Education Comprehensive Grant	3,341	(3,341)	--	--	--
Community Business Partner Program					
Personnel services	102,452	--	102,452	131,484	29,032
Employee benefits	8,636	--	8,636	11,136	2,500
Purchased services	6,094	--	6,094	7,380	1,286
Total Community Business Partner Program	117,182	--	117,182	150,000	32,818

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
Charter Schools Grants					
Personnel services	\$ --	\$ --	\$ --	\$ 9,545	\$ 9,545
Employee Benefits	--	--	--	33,052	33,052
Purchased services	179,891	(24,540)	155,351	273,268	117,917
Supplies and materials	131,822	(4,439)	127,383	94,142	(33,241)
Capital outlay	193,640	(39,265)	154,375	30,363	(124,012)
Total Charter Schools Grants	505,353	(68,244)	437,109	440,370	3,261
Standard and Assessment Training Program					
Personnel services	3,687	--	3,687	3,687	--
Employee benefits	512	--	512	652	140
Purchased Services	2,597	2,500	5,097	5,097	--
Supplies and materials	190	--	190	450	260
Total Standard and Assessment Training Program	6,986	2,500	9,486	9,886	400
Reading First Grant					
Personnel services	96,409	--	96,409	190,820	94,411
Employee benefits	11,407	--	11,407	24,372	12,965
Purchased Services	13,295	--	13,295	22,532	9,237
Supplies and materials	262,210	98,313	360,523	418,072	57,549
Capital outlay	9,837	--	9,837	10,495	658
Total Anchorage Reads Program	393,158	98,313	491,471	666,291	174,820
Alaska Native Heritage Center					
Personnel services	23,983	--	23,983	20,500	(3,483)
Employee benefits	4,536	--	4,536	4,140	(396)
Purchased Services	51,403	(150)	51,253	44,547	(6,706)
Supplies and materials	6,294	(2,910)	3,384	2,147	(1,237)
Total Alaska Native Heritage Center	86,216	(3,060)	83,156	71,334	(11,822)
Peer Safety Training Grant					
Personnel services	50,635	--	50,635	46,963	(3,672)
Employee benefits	13,449	--	13,449	12,995	(454)
Purchased services	25,434	--	25,434	7,016	(18,418)
Supplies and materials	9,256	(164)	9,092	2,249	(6,843)
Capital outlay	989	(212)	777	777	--
Total Peer Safety Training Grant	99,763	(376)	99,387	70,000	(29,387)
Work Investment Act School Youth Program					
Personnel services	62,651	--	62,651	67,285	4,634
Employee benefits	6,073	--	6,073	6,311	238
Purchased services	2,866	--	2,866	3,075	209
Supplies and materials	452	--	452	500	48
Capital outlay	1,073	206	1,279	1,279	--
Total Work Investment Act School Youth Program	73,115	206	73,321	78,450	5,129
Partnership for Teacher Enhancement Program					
Personnel services	21,231	--	21,231	56,548	35,317
Employee benefits	13,595	--	13,595	7,192	(6,403)
Purchased services	20,219	--	20,219	32,570	12,351
Supplies and materials	10,164	613	10,777	14,725	3,948
Capital outlay	2,466	--	2,466	--	(2,466)
Total Partnership for Teacher Enhancement Program	67,675	613	68,288	111,035	42,747

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
Bilingual Teachers for Anchorage Program					
Personnel services	\$ 1,000	\$ --	\$ 1,000	\$ 22,318	\$ 21,318
Employee benefits	142	--	142	3,090	2,948
Purchased services	75	--	75	3,512	3,437
Total Bilingual Teachers for Anchorage Program	1,217	--	1,217	28,920	27,703
Bilingual Education - Development and Implementation Program - Districtwide					
Personnel services	65,283	--	65,283	--	(65,283)
Employee benefits	12,882	--	12,882	--	(12,882)
Purchased services	38,574	(176)	38,398	--	(38,398)
Supplies and materials	10,978	5,054	16,032	--	(16,032)
Capital outlay	--	(522)	(522)	--	522
Total Bilingual Education - Development and Implementation Program Districtwide	127,717	4,356	132,073	--	(132,073)
Bilingual Education - Development and Implementation Program - Lakehood Elementary					
Personnel services	109,013	--	109,013	104,998	(4,015)
Employee benefits	21,668	--	21,668	21,647	(21)
Purchased services	32,757	--	32,757	26,352	(6,405)
Supplies and materials	21,530	1,515	23,045	7,742	(15,303)
Capital outlay	837	--	837	1,294	457
Total Bilingual Education - Development and Implementation Program Lakehood Elementary	185,805	1,515	187,320	162,033	(25,287)
Foreign Language Assistance Program					
Personnel services	235,362	--	235,362	252,567	17,205
Employee benefits	56,096	--	56,096	65,849	9,753
Purchased services	72,870	(6,520)	66,350	98,058	31,708
Supplies and materials	35,121	23,904	59,025	52,471	(6,554)
Capital Outlay	6,336	(14,391)	(8,055)	6,900	14,955
Total Foreign Language Assistance Program	405,785	2,993	408,778	475,845	67,067
Gear-Up Alaska Program					
Personnel services	48,363	--	48,363	47,698	(665)
Employee benefits	6,622	--	6,622	6,215	(407)
Purchased services	46,918	--	46,918	2,587	(44,331)
Supplies and materials	8,673	--	8,673	9,500	827
Total Gear-Up Alaska Program	110,576	--	110,576	66,000	(44,576)
Communities in School Program					
Personnel services	10,474	--	10,474	10,474	--
Employee benefits	1,729	--	1,729	1,803	74
Purchased services	498	--	498	533	35
Total Communities in School Program	12,701	--	12,701	12,810	109

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
Northwest Eisenhower Consortium Program					
Personnel services	\$ 10,030	\$ --	\$ 10,030	\$ 5,120	\$ (4,910)
Employee benefits	1,133	--	1,133	592	(541)
Purchased services	9,589	(1,586)	8,003	8,088	85
Supplies and materials	1,585	--	1,585	1,200	(385)
Total Northwest Eisenhower Consortium Program	22,337	(1,586)	20,751	15,000	(5,751)
Advanced Placement Incentive Program					
Personnel services	26,136	--	26,136	26,261	125
Employee benefits	3,721	--	3,721	4,075	354
Purchased services	24,898	(1,999)	22,899	25,289	2,390
Supplies and materials	6,068	(33,994)	(27,926)	15,534	43,460
Total Advanced Placement Incentive Program	60,823	(35,993)	24,830	71,159	46,329
Reading Excellence Act Program					
Personnel services	185,147	--	185,147	215,368	30,221
Employee benefits	26,938	--	26,938	31,244	4,306
Purchased services	135,065	(15,969)	119,096	135,050	15,954
Supplies and materials	132,314	68,045	200,359	215,275	14,916
Capital outlay	11,302	--	11,302	13,000	1,698
Total Reading Excellence Act Program	490,766	52,076	542,842	609,937	67,095
Teaching American History Program					
Personnel services	65,525	--	65,525	--	(65,525)
Employee benefits	19,384	--	19,384	--	(19,384)
Purchased services	66,939	8,709	75,648	--	(75,648)
Supplies and materials	9,042	462	9,504	--	(9,504)
Capital outlay	123	(60)	63	--	(63)
Total Teaching American History Program	161,013	9,111	170,124	--	(170,124)
Physical Education for Progress Program					
Personnel services	60,386	--	60,386	2,990	(57,396)
Employee benefits	14,900	--	14,900	425	(14,475)
Purchased services	37,126	(1,716)	35,410	34,567	(843)
Supplies and materials	5,441	(543)	4,898	--	(4,898)
Capital outlay	264,122	9,598	273,720	71,359	(202,361)
Total Physical Education for Progress Program	381,975	7,339	389,314	109,341	(279,973)
Teacher/Principal Training/Recruitment Program					
Personnel services	3,242,712	--	3,242,712	3,527,559	284,847
Employee benefits	890,232	--	890,232	910,595	20,363
Purchased services	293,026	(7,012)	286,014	352,972	66,958
Supplies and materials	19,016	13,042	32,058	45,076	13,018
Capital outlay	39,224	5,370	44,594	41,300	(3,294)
Total Teacher/Principal Recruitment/Training Program	4,484,210	11,400	4,495,610	4,877,502	381,892

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES,  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Original and Final Budget	Variance - Positive (Negative)
Community Vocational Education					
Alternative Career Program					
Personnel services	\$ 29,037	\$ --	\$ 29,037	\$ 31,924	\$ 2,887
Employee benefits	3,731	--	3,731	4,076	345
Total Community Vocational Education Alternative Career Program	32,768	--	32,768	36,000	3,232
Community Centers Learning Program					
Personnel services	837,682	--	837,682	853,729	16,047
Employee benefits	199,133	--	199,133	205,788	6,655
Purchased services	138,425	5,750	144,175	159,369	15,194
Supplies and materials	15,510	122	15,632	24,500	8,868
Capital outlay	--	--	--	3,000	3,000
Total Community Centers Learning Program	1,190,750	5,872	1,196,622	1,246,386	49,764
Governor's Drug Prevention					
Purchased services	5,528	--	5,528	5,915	387
Supplies and materials	20	3,908	3,928	4,000	72
Total Governor's Drug Prevention	5,548	3,908	9,456	9,915	459
Total federal grants	36,357,216	90,265	36,447,481	38,125,104	1,677,623
	<u>\$ 37,825,192</u>	<u>\$ 99,839</u>	<u>\$ 37,925,031</u>	<u>\$ 41,000,000</u>	<u>\$ 3,074,969</u>

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES BY FUNCTION,  
ACTIVITY, AND OBJECT - GAAP BASIS

	Personnel Services	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Total
Current:						
Instruction						
Local grants:						
Community Schools						
Recreational Grants	\$ 113,394	\$ 25,292	\$ --	\$ --	\$ --	\$ 138,686
Alaska Railroad Summer						
Youth Program	19,789	2,843	3,685	--	--	26,317
Donations From						
Local Agencies	110,214	20,979	72,767	25,202	5,294	234,456
Reading is Fundamental Grant	6,315	--	--	--	--	6,315
Bus Shelter Cleaning Grant	24,510	2,066	1,841	--	--	28,417
Buddy Bear Peer Program	73,576	6,202	2,000	4,124	268	86,170
Total local grants	347,798	57,382	80,293	29,326	5,562	520,361
State grants:						
Infant Learning Program	--	--	8	716	--	724
Contract Schools - Memorandum						
of Agreement	197,338	49,833	44,080	1,272	--	292,523
Alaska State School for Deaf						
Web-Based IEP Program	--	--	358,515	--	--	358,515
Charter Schools Supplemental Grants	16,063	1,725	3,079	8,982	3,944	33,793
Recruitment and Retention Grant	117,440	14,397	17,329	30,930	--	180,096
Youth Serve Program	2,163	303	1,768	2,614	--	6,848
Conflict Resolution Program	20,481	3,005	--	3,000	169	26,655
Mental Health Trust Grant	--	--	--	--	2,072	2,072
Alaska Science and						
Technology Program	--	--	662	37,857	--	38,519
Fetal Alcohol Syndrome Grant	5,059	495	1,409	907	--	7,870
Total state grants	358,544	69,758	426,850	86,278	6,185	947,615
Federal grants:						
Title I - Elementary and Secondary						
Education Act						
No Child Left Behind Act						
Public Law 107-110	5,825,027	1,664,824	746,071	692,730	307,186	9,235,838
Congress Statute 115						
Districtwide Grant						
Summer School Program	188,984	27,539	96,643	7,002	--	320,168
McLaughlin Youth Center	81,062	24,759	11,924	10,101	8,863	136,709
Delinquent and At-Risk						
Youth Program	61,238	12,535	7,035	3,500	--	84,308
Comprehensive School						
Reform Program	4,895	658	32,630	--	--	38,183
Transition Classroom Program	11,360	1,623	8,287	--	--	21,270
Title I - Elementary and Secondary						
Education Act						
No Child Left Behind Act						
Public Law 107-110	6,172,566	1,731,938	902,590	713,333	316,049	9,836,476
Congress Statute 115						
Title I - Elementary and Secondary						
Education Act						
No Child Left Behind Act						
Public Law 107-110						
Congress Statute 115						
Migrant Education	418,781	129,825	66,356	40,161	12,872	667,995

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES BY FUNCTION,  
ACTIVITY, AND OBJECT - GAAP BASIS (Continued)

	Personnel Services	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Total
Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 - Migrant Education - Summer Program	\$ 38,571	\$ 5,357	\$ 21,527	\$ 9,548	\$ 14,154	\$ 89,157
Title I - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Migrant Education Parent Involvement Program	--	--	4,358	--	--	4,358
Title II - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Education of Technology Program	166,443	28,122	43,398	107,238	220,849	566,050
Title IIA - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 Supplemental Funds - Summer Program	10,585	1,450	491	--	--	12,526
Title III - Elementary and Secondary Education Act No Child Left Behind Act Public Law 107-110 Congress Statute 115 English Language Acquisition	86,698	31,478	3,148	38,965	256	160,545
Title V - Elementary and Secondary No Child Left Behind Act Public Law 107-110-Congress Statute 115 Innovative Program	365,449	67,806	49,420	13,882	1,060	497,617
Title IV - Indian Education Act Public Law 92-318	1,097,164	408,214	97,213	56,649	25,845	1,685,085
Title VI-B - Education of the Handicapped Act Public Law 94-142 Pre-School Handicapped Grant Public Law 99-457	5,986,232	2,059,450	707,701	136,729	379,841	9,269,953
High Intensity Summer Reading Program	270,245	63,932	20,159	59,861	9,086	423,283
Drug-Free Schools Grant	102,461	13,556	2,100	11,429	--	129,546
Human Immunodeficiency Virus Prevention Program	386,018	78,170	58,216	42,279	6,158	570,841
Alaska State School for the Deaf Program	7,689	895	5,510	5,180	--	19,274
State Improvement Program	7,861	1,041	59,243	2,907	36,770	107,822
Capacity Building Improvement Program	3,999	569	--	--	--	4,568
Carl Perkins Vocational Education Basic Grant	33,692	4,940	46,576	31,174	19,835	136,217
	159,694	17,048	276,815	176,808	388,399	1,018,764

(Continued)

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES BY FUNCTION,  
ACTIVITY, AND OBJECT - GAAP BASIS (Continued)

	Personnel Services	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Total
Access to Education for Homeless Children	\$ 16,625	\$ 2,453	\$ 24,023	\$ 7,778	\$ --	\$ 50,879
21st Century Community Learning Center	519,206	81,438	214,688	154,669	4,626	974,627
Drug and Violence Prevention Program	157,864	34,153	64,939	78,846	9,924	345,726
Smaller Learning Communities Program	288,205	61,031	281,255	19,600	--	650,091
National Science Foundation Presidential Award	--	--	50	50	--	100
Right Start Program	62,911	15,451	20,881	9,693	--	108,936
Bilingual Education - Comprehensive School Grant	--	--	163	2,519	659	3,341
Community Business Partner Program	102,452	8,636	6,094	--	--	117,182
Charter Schools Grants	--	--	179,891	131,822	193,640	505,353
Standard and Assessment Training Program	3,687	512	2,597	190	--	6,986
Reading First Grant	96,409	11,407	13,295	262,210	9,837	393,158
Alaska Native Heritage Center Grant	23,983	4,536	51,403	6,294	--	86,216
Peer Safety Training Grant	50,635	13,449	25,434	9,256	989	99,763
Work Investment Act School Youth Program	62,651	6,073	2,866	453	1,072	73,115
Partnership for Teacher Enhancement Program	21,231	13,595	20,219	10,164	2,466	67,675
Bilingual Teachers for Anchorage Program	1,000	142	75	--	--	1,217
Bilingual Education - Development and Implementation Program - Districtwide	65,283	12,882	38,574	10,978	--	127,717
Bilingual Education - Development and Implementation Program Lakehood Elementary	109,013	21,668	32,757	21,530	837	185,805
Foreign Language Assistance Program	235,362	56,096	72,870	35,121	6,336	405,785
Gear-Up Alaska Program	48,363	6,622	46,918	8,673	--	110,576
Communities in School Program	10,474	1,729	498	--	--	12,701
Northwest Eisenhower Consortium Program	10,030	1,133	9,589	1,585	--	22,337
Advanced Placement Incentive Program	26,136	3,721	24,898	6,068	--	60,823
Reading Excellence Act Program	185,147	26,938	135,065	132,314	11,302	490,766
Teaching American History Program	65,525	19,384	66,939	9,042	123	161,013
Physical Education for Progress Program Teacher/Principal	60,386	14,900	37,126	5,441	264,122	381,975
Training/Recruiting Program	3,242,712	890,232	293,026	19,016	39,224	4,484,210
Community Vocational Education Alternative Career Program	29,037	3,731	--	--	--	32,768
Community Centers Learning Program	837,682	199,133	138,425	15,510	--	1,190,750
Governor's Drug Prevention	--	--	5,528	20	--	5,548
Total federal grants	21,646,157	6,154,836	4,174,907	2,404,985	1,976,331	36,357,216
	\$ 22,352,499	\$ 6,281,976	\$ 4,682,050	\$ 2,520,589	\$ 1,988,078	\$ 37,825,192

June 30, 2004  
With Comparative Totals for  
June 30, 2003

## COMBINING BALANCE SHEET

	Food Service	Student Activity	Totals	
			2004	2003
<b>Assets</b>				
Cash and investments, at cost	\$ 175	\$ 1,912,696	\$ 1,912,871	\$ 1,942,019
Accounts receivable	68,280	81,042	149,322	132,323
Due from General Fund	2,262,680	929,936	3,192,616	1,538,676
Due from State of Alaska	95,007	--	95,007	912,513
Prepaid items	2,474	1,226	3,700	3,924
U.S.D.A. food commodities, at U.S.D.A. allocated value	149,070	--	149,070	131,371
Inventory, at weighted average cost	557,571	--	557,571	488,958
<b>Total assets</b>	<b>\$ 3,135,257</b>	<b>\$ 2,924,900</b>	<b>\$ 6,060,157</b>	<b>\$ 5,149,784</b>
<b>Liabilities and Fund Balance</b>				
Liabilities:				
Accounts payable	\$ 11,700	\$ 49,105	\$ 60,805	\$ 64,228
Due to General Fund	--	--	--	13,840
Accrued salaries and related items:				
Wages and salaries payable	39,558	--	39,558	27,129
Payroll taxes, other accrued and withheld items	10,488	--	10,488	8,589
Deferred revenue	223,050	--	223,050	131,371
<b>Total liabilities</b>	<b>284,796</b>	<b>49,105</b>	<b>333,901</b>	<b>245,157</b>
Fund balance:				
Reserved:				
Encumbrances	488,066	--	488,066	44,185
Inventory	557,571	--	557,571	488,958
Prepaid items	2,474	1,226	3,700	3,924
Accrued compensated absences	279,867	1,396	281,263	258,209
Self-insurance	19,565	--	19,565	29,352
Unreserved:				
Designated for subsequent year's expenditures	225,000	--	225,000	74,265
Undesignated	1,277,918	2,873,173	4,151,091	4,005,734
<b>Total fund balance</b>	<b>2,850,461</b>	<b>2,875,795</b>	<b>5,726,256</b>	<b>4,904,627</b>
<b>Total liabilities and fund balance</b>	<b>\$ 3,135,257</b>	<b>\$ 2,924,900</b>	<b>\$ 6,060,157</b>	<b>\$ 5,149,784</b>

Fiscal Year Ended June 30, 2004  
With Comparative Totals  
for Fiscal Year Ended June 30, 2003

COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES

	Food Service	Student Activity	Totals	
			2004	2003
Revenues:				
Revenues from local sources	\$ 5,548,578	\$ 6,533,581	\$ 12,082,159	\$ 11,449,373
Revenues from federal sources	<u>7,228,153</u>	<u>--</u>	<u>7,228,153</u>	<u>6,762,892</u>
Total revenues	<u>12,776,731</u>	<u>6,533,581</u>	<u>19,310,312</u>	<u>18,212,265</u>
Expenditures:				
Current:				
Instruction	--	6,455,474	6,455,474	6,156,764
Food services	<u>12,033,209</u>	<u>--</u>	<u>12,033,209</u>	<u>11,763,298</u>
Total expenditures	<u>12,033,209</u>	<u>6,455,474</u>	<u>18,488,683</u>	<u>17,920,062</u>
Excess of revenues over expenditures	743,522	78,107	821,629	292,203
Fund balance at beginning of year	<u>2,106,939</u>	<u>2,797,688</u>	<u>4,904,627</u>	<u>4,612,424</u>
Fund balance at end of year	<u>\$ 2,850,461</u>	<u>\$ 2,875,795</u>	<u>\$ 5,726,256</u>	<u>\$ 4,904,627</u>

June 30, 2004  
With Comparative Totals for  
June 30, 2003

## BALANCE SHEET

	<u>2004</u>	<u>2003</u>
<b>Assets</b>		
Cash and investments, at cost	\$ 175	\$ --
Accounts receivable	68,280	269
Due from General Fund	2,262,680	766,690
Due from State of Alaska	95,007	912,513
Prepaid items	2,474	--
U.S.D.A. food commodities, at U.S.D.A. allocated value	149,070	131,371
Inventory, at weighted average cost	<u>557,571</u>	<u>488,958</u>
Total assets	<u>\$ 3,135,257</u>	<u>\$ 2,299,801</u>
<b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts payable	\$ 11,700	\$ 25,773
Accrued salaries and related items:		
Wages and salaries payable	39,558	27,129
Payroll taxes, other accrued and withheld items	10,488	8,589
Deferred revenue :		
Prepaid meal charges	73,980	--
U.S.D.A. food commodities	<u>149,070</u>	<u>131,371</u>
Total liabilities	<u>284,796</u>	<u>192,862</u>
Fund balance:		
Reserved:		
Encumbrances	488,066	44,185
Inventory	557,571	488,958
Prepaid items	2,474	--
Accrued compensated absences	279,867	257,448
Self-insurance	19,565	29,352
Unreserved:		
Designated for subsequent year's expenditures	225,000	74,265
Undesignated	<u>1,277,918</u>	<u>1,212,731</u>
Total fund balance	<u>2,850,461</u>	<u>2,106,939</u>
Total liabilities and fund balance	<u>\$ 3,135,257</u>	<u>\$ 2,299,801</u>

Fiscal Year Ended June 30, 2004  
 With Comparative Totals for  
 Fiscal Year Ended June 30, 2003

**SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - GAAP BASIS**

	<u>2004</u>	<u>2003</u>
Revenues:		
Revenues from local sources:		
Lunch sales - student	\$ 3,124,890	\$ 3,217,979
Lunch sales - adult	45,401	113,582
Breakfast program	102,606	95,784
Milk program	72,509	69,525
A la carte program	2,035,641	1,736,804
Special meals	151,768	100,508
After school snack program	13,197	24,473
Other revenues	2,566	23,290
Total revenues from local sources	<u>5,548,578</u>	<u>5,381,945</u>
Revenues from federal sources:		
Type A lunch program - reimbursement	5,666,818	5,321,961
Breakfast program - reimbursement	870,911	792,476
After school snack program - reimbursement	136,951	121,272
United States Department of Agriculture commodities	553,473	527,183
Total revenues from federal sources	<u>7,228,153</u>	<u>6,762,892</u>
Total revenues	<u>12,776,731</u>	<u>12,144,837</u>
Expenditures:		
Current:		
Food services		
General administration	1,004,534	1,167,229
Kitchens and food center	10,000,167	9,604,800
Delivery	1,028,508	991,269
Total expenditures	<u>12,033,209</u>	<u>11,763,298</u>
Excess of revenues over expenditures	743,522	381,539
Fund balance at beginning of year	<u>2,106,939</u>	<u>1,725,400</u>
Fund balance at end of year	<u>\$ 2,850,461</u>	<u>\$ 2,106,939</u>

Fiscal Year Ended June 30, 2004

SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BASIS) AND ACTUAL

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Budgeted Amounts		Variance with Final Budget Positive (Negative)
				Original	Final	
Revenues:						
Revenues from local sources:						
Lunch sales - student	\$ 3,124,890	\$ --	\$ 3,124,890	\$ 3,667,952	\$ 3,667,952	\$ (543,062)
Lunch sales - adult	45,401	--	45,401	151,787	151,787	(106,386)
Breakfast program	102,606	--	102,606	94,130	94,130	8,476
Milk program	72,509	--	72,509	45,818	45,818	26,691
A la carte program	2,035,641	--	2,035,641	1,842,062	1,842,062	193,579
Special meals	151,768	--	151,768	157,274	157,274	(5,506)
After school snack program	13,197	--	13,197	3,040	3,040	10,157
Other revenues	2,566	--	2,566	--	--	2,566
Total revenue from local sources	5,548,578	--	5,548,578	5,962,063	5,962,063	(413,485)
Revenues from federal sources:						
Type A lunch program - reimbursement	5,666,818	--	5,666,818	5,718,314	5,718,314	(51,496)
Breakfast program - reimbursement	870,911	--	870,911	759,917	759,917	110,994
After school snack program - reimbursement	136,951	--	136,951	87,722	87,722	49,229
United States Department of Agriculture commodities	553,473	--	553,473	440,719	440,719	112,754
Total revenue from federal sources	7,228,153	--	7,228,153	7,006,672	7,006,672	221,481
Total revenues	12,776,731	--	12,776,731	12,968,735	12,968,735	(192,004)
Expenditures:						
Current:						
Food services						
General administration						
Personnel services	345,844	--	345,844	378,742	378,742	32,898
Employee benefits	109,287	--	109,287	118,597	118,597	9,310
Purchased services	500,169	(6,282)	493,887	615,914	562,314	68,427
Supplies and materials	26,163	20,126	46,289	16,000	49,000	2,711
Capital outlay	23,071	21,722	44,793	26,750	47,350	2,557
Total general administration	1,004,534	35,566	1,040,100	1,156,003	1,156,003	115,903
Kitchens and food center						
Personnel services	3,107,174	--	3,107,174	3,096,006	3,096,006	(11,168)
Employee benefits	1,236,044	--	1,236,044	1,420,766	1,405,266	169,222
Purchased services	267,421	217,093	484,514	551,286	532,286	47,772
Supplies and materials	5,004,558	39,696	5,044,254	5,338,569	5,363,569	319,315
Capital outlay	384,970	123,398	508,368	228,284	557,334	48,966
Total kitchens and food center	10,000,167	380,187	10,380,354	10,634,911	10,954,461	574,107

(Continued)

Fiscal Year Ended June 30, 2004

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BASIS) AND ACTUAL (Continued)**

	Actual	Adjustment to Basis of Budgeting	Actual on Basis of Budgeting	Budgeted Amounts		Variance with Final Budget Positive (Negative)
				Original	Final	
Delivery:						
Personnel services	\$ 658,100	\$ --	\$ 658,100	\$ 751,727	\$ 747,727	\$ 89,627
Employee benefits	207,581	--	207,581	285,905	266,905	59,324
Purchased services	4,116	2,032	6,148	24,663	24,663	18,515
Supplies and materials	65,363	5,336	70,699	68,000	74,000	3,301
Capital outlay	93,348	44,049	137,397	121,791	138,791	1,394
Total delivery	1,028,508	51,417	1,079,925	1,252,086	1,252,086	172,161
Total expenditures	12,033,209	467,170	12,500,379	13,043,000	13,362,550	862,171
Excess (deficiency) of revenues over expenditures	743,522	(467,170)	276,352	(74,265)	(393,815)	670,167
Fund balance at beginning of year	2,106,939	--	2,106,939	2,106,939	2,106,939	--
Fund balance at end of year	\$ 2,850,461	\$ (467,170)	\$ 2,383,291	\$ 2,032,674	\$ 1,713,124	\$ 670,167

BASIS OF BUDGETING - The Food Service Special Revenue Fund - Schedule of Revenues, Expenditures, and changes in Fund Balance - Budget (Non-GAAP Basis) and Actual has been prepared on a legally prescribed basis of budgeting which differs from accounting principles generally accepted in the United States of America (GAAP). The purpose of the basis of budgeting is to demonstrate compliance with the legal requirements of the local, state, and federal programs. The difference between the two methods is set forth below:

Revenues reported on the basis of GAAP		\$ 12,776,731
Expenditures reported on the basis of GAAP		12,033,209
Add: current year encumbrances	\$ 488,066	
Deduct: expenditures on prior year's encumbrances	(20,896)	
		<u>467,170</u>
Expenditures and encumbrances reported on the basis of budgeting		<u>12,500,379</u>
Excess of revenues over expenditures on the basis of budgeting		<u>\$ 276,352</u>

Fiscal Year Ended June 30, 2004

SCHEDULE OF EXPENDITURES BY FUNCTION,  
ACTIVITY, AND OBJECT - GAAP BASIS

	<u>Personnel Services</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>	<u>Total</u>
Current:						
Food services						
General administration	\$ 345,844	\$ 109,287	\$ 500,169	\$ 26,163	\$ 23,071	\$ 1,004,534
Kitchens and food center	3,107,174	1,236,044	267,421	5,004,558	384,970	10,000,167
Delivery	<u>658,100</u>	<u>207,581</u>	<u>4,116</u>	<u>65,363</u>	<u>93,348</u>	<u>1,028,508</u>
	<u>\$ 4,111,118</u>	<u>\$ 1,552,912</u>	<u>\$ 771,706</u>	<u>\$ 5,096,084</u>	<u>\$ 501,389</u>	<u>\$ 12,033,209</u>

June 30, 2004  
With Comparative Totals for  
June 30, 2003

## BALANCE SHEET - BY ACCOUNT

	Decentralized Student Activities	Centralized Student Activities	Totals	
			2004	2003
<b>Assets</b>				
Cash and investments, at cost	\$ 1,912,696	\$ --	\$ 1,912,696	\$ 1,942,019
Account receivable	--	81,042	81,042	132,054
Due from General Fund	5,930	924,006	929,936	771,986
Prepaid items	--	1,226	1,226	3,924
Total assets	<u>\$ 1,918,626</u>	<u>\$ 1,006,274</u>	<u>\$ 2,924,900</u>	<u>\$ 2,849,983</u>
<b>Liabilities and Fund Balance</b>				
Liabilities:				
Accounts payable	\$ --	\$ 49,105	\$ 49,105	\$ 38,455
Due to General Fund	--	--	--	13,840
Total liabilities	<u>--</u>	<u>49,105</u>	<u>49,105</u>	<u>52,295</u>
Fund balance:				
Reserved:				
Prepaid items	--	1,226	1,226	3,924
Accrued compensated absences	--	1,396	1,396	761
Unreserved - undesignated	<u>1,918,626</u>	<u>954,547</u>	<u>2,873,173</u>	<u>2,793,003</u>
Total fund balance	<u>1,918,626</u>	<u>957,169</u>	<u>2,875,795</u>	<u>2,797,688</u>
Total liabilities and fund balance	<u>\$ 1,918,626</u>	<u>\$ 1,006,274</u>	<u>\$ 2,924,900</u>	<u>\$ 2,849,983</u>

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

**SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BY ACCOUNT**

	Decentralized Student Activities	Centralized Student Activities	Totals	
			2004	2003
Revenues:				
Revenues from local sources:				
Other revenues	\$ 5,674,386	\$ 859,195	\$ 6,533,581	\$ 6,067,428
Expenditures:				
Current:				
Instruction				
Pupil activity	5,683,939	771,535	6,455,474	6,156,764
Excess (deficiency) of revenues over expenditures	(9,553)	87,660	78,107	(89,336)
Fund balance at beginning of year	1,928,179	869,509	2,797,688	2,887,024
Fund balance at end of year	\$ 1,918,626	\$ 957,169	\$ 2,875,795	\$ 2,797,688

June 30, 2004  
With Comparative Totals for  
June 30, 2003

DECENTRALIZED STUDENT ACTIVITIES  
BALANCE SHEET - BY DEPARTMENT

	High Schools	Middle Schools	Alternative Schools and Others	Totals	
				2004	2003
<b>Assets</b>					
Cash and investments, at cost	\$ 1,097,634	\$ 564,052	\$ 251,010	\$ 1,912,696	\$ 1,942,019
Due from General Fund	(10,853)	16,768	15	5,930	--
Total assets	<u>\$ 1,086,781</u>	<u>\$ 580,820</u>	<u>\$ 251,025</u>	<u>\$ 1,918,626</u>	<u>\$ 1,942,019</u>
<b>Liabilities and Fund Balance</b>					
Liabilities:					
Due to General Fund	\$ --	\$ --	\$ --	\$ --	\$ 13,840
Fund balance:					
Unreserved - undesignated	<u>1,086,781</u>	<u>580,820</u>	<u>251,025</u>	<u>1,918,626</u>	<u>1,928,179</u>
Total liabilities and fund balance	<u>\$ 1,086,781</u>	<u>\$ 580,820</u>	<u>\$ 251,025</u>	<u>\$ 1,918,626</u>	<u>\$ 1,942,019</u>

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

## DECENTRALIZED STUDENT ACTIVITIES

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BY DEPARTMENT

	High Schools	Middle Schools	Alternative Schools and Others	Totals	
				2004	2003
Revenues:					
Revenues from local sources					
Other revenues	\$ 4,237,837	\$ 865,558	\$ 570,991	\$ 5,674,386	\$ 5,307,190
Expenditures:					
Current:					
Instruction					
Pupil activity	4,263,311	845,100	575,528	5,683,939	5,413,319
Excess (deficiency) of revenues over expenditures	(25,474)	20,458	(4,537)	(9,553)	(106,129)
Fund balance at beginning of year	1,112,255	560,362	255,562	1,928,179	2,034,308
Fund balance at end of year	\$ 1,086,781	\$ 580,820	\$ 251,025	\$ 1,918,626	\$ 1,928,179

June 30, 2004  
With Comparative Totals for  
June 30, 2003

CENTRALIZED STUDENT ACTIVITIES  
BALANCE SHEET - BY DEPARTMENT

	PTA Support	Elementary Schools Student Activities	Secondary Schools Instructional Replacement Fees	Supplemental Sources	Totals	
					2004	2003
<b>Assets</b>						
Accounts receivable	\$ --	\$ --	\$ --	\$ 81,042	\$ 81,042	\$ 132,054
Due from General Fund	146,122	194,572	316,782	266,530	924,006	771,986
Prepaid items	--	--	1,006	220	1,226	3,924
Total assets	<u>\$ 146,122</u>	<u>\$ 194,572</u>	<u>\$ 317,788</u>	<u>\$ 347,792</u>	<u>\$ 1,006,274</u>	<u>\$ 907,964</u>
<b>Liabilities and Fund Balance</b>						
Liabilities:						
Accounts payable	\$ 21,506	\$ 4,110	\$ 14,972	\$ 8,517	\$ 49,105	\$ 38,455
Fund balance:						
Reserved:						
Prepaid items	--	--	1,226	--	1,226	3,924
Accrued compensated absences	--	--	1,396	--	1,396	761
Unreserved - undesignated	124,616	190,462	300,194	339,275	954,547	864,824
Total fund balance	<u>124,616</u>	<u>190,462</u>	<u>302,816</u>	<u>339,275</u>	<u>957,169</u>	<u>869,509</u>
Total liabilities and fund balance	<u>\$ 146,122</u>	<u>\$ 194,572</u>	<u>\$ 317,788</u>	<u>\$ 347,792</u>	<u>\$ 1,006,274</u>	<u>\$ 907,964</u>

Fiscal Year Ended June 30, 2004  
With Comparative Totals for  
Fiscal Year Ended June 30, 2003

CENTRALIZED STUDENT ACTIVITIES

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BY DEPARTMENT

	PTA Support	Elementary Schools Student Activities	Secondary Schools Instructional Replacement Fees	Supplemental Sources	Totals	
					2004	2003
Revenues:						
Revenues from local sources						
Other revenues	\$ 153,711	\$ 260,924	\$ 224,741	\$ 219,819	\$ 859,195	\$ 760,238
Expenditures						
Current:						
Instruction						
Pupil activity	150,541	260,738	202,082	158,174	771,535	743,445
Excess of revenues over expenditures	3,170	186	22,659	61,645	87,660	16,793
Fund balance at beginning of year	121,446	190,276	280,157	277,630	869,509	852,716
Fund balance at end of year	\$ 124,616	\$ 190,462	\$ 302,816	\$ 339,275	\$ 957,169	\$ 869,509