



Trustees' Financial Summary

FY2002-03

Submit ID: 0452-7233796

**22 Jefferson County
0452 Clancy Elem**

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Jill Jose

Phone #: (406) 933-5575

(Signature)

(Date)

Chair, Board of Trustees Brad Elison

(Signature)

(Date)

County Superintendent Garry Pace

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
110	Miscellaneous Direct Federal Grant	FEDERAL	s358a020493	unknown
133	Gifted & Talented	STATE	2204521303	State
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204521403	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	220451603	84.186A
313	Title I, Part A, Improving Basic Programs	FEDERAL	2204523103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	2204523903	84.298
603	Title I, Part D, Neglected, Dilinquent & At-Risk	FEDERAL	2204526003	84.013A
773	IDEA-B (Trans from Coop)	FEDERAL	2596977703	84.027A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88,462.65	8,561.97		9,529.50
02	Taxes Receivable - Real and Personal (120-149)	48,482.00	11,258.23		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,978.80		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	2,948.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	139,892.65	23,799.00		9,529.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		7,003.43		
24	Other Current Liabilities (621-679)	3,978.20			
25	Deferred Revenue (680)	48,482.00	11,258.23		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	52,460.20	18,261.66		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	20,502.14			
48	Fund Balance for Budget (961-970)	66,930.31	5,537.34		9,529.50
52	TOTAL FUND BALANCE/EQUITY	87,432.45	5,537.34		9,529.50
53	TOTAL LIABILITIES AND FUND BALANCE	139,892.65	23,799.00		9,529.50



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,705.91	61,421.65		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	23.00			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,728.91	61,421.65		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	23.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	23.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,705.91	61,421.65		
52	TOTAL FUND BALANCE/EQUITY	4,705.91	61,421.65		
53	TOTAL LIABILITIES AND FUND BALANCE	4,728.91	61,421.65		

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,851.95	11,677.24
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,851.95	11,677.24
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,851.95	11,677.24
52	TOTAL FUND BALANCE/EQUITY			4,851.95	11,677.24
53	TOTAL LIABILITIES AND FUND BALANCE			4,851.95	11,677.24

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	541,417.19			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)	5,000.00			
20	TOTAL ASSETS AND OTHER DEBITS	546,417.19			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	546,417.19			
52	TOTAL FUND BALANCE/EQUITY	546,417.19			
53	TOTAL LIABILITIES AND FUND BALANCE	546,417.19			

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,715.89	8,291.52	30,099.20	
02	Taxes Receivable - Real and Personal (120-149)	2,431.28		21,904.41	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,147.17	8,291.52	52,003.61	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,431.28		21,904.41	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,431.28		21,904.41	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	7,715.89	8,291.52	30,099.20	
52	TOTAL FUND BALANCE/EQUITY	7,715.89	8,291.52	30,099.20	
53	TOTAL LIABILITIES AND FUND BALANCE	10,147.17	8,291.52	52,003.61	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71.43			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	71.43			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	71.43			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	71.43			
53	TOTAL LIABILITIES AND FUND BALANCE	71.43			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			19,341.83	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			19,341.83	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			19,341.83	
52	TOTAL FUND BALANCE/EQUITY			19,341.83	
53	TOTAL LIABILITIES AND FUND BALANCE			19,341.83	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,335.55			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	58,335.55			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	58,335.55			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	58,335.55			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	58,335.55			



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			397,563.00	
11	Buildings and Building Improvements (331 & 332)			3,839,372.00	
12	Machinery and Equipment (341 & 342)			256,239.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				41,776.44
15	Amounts to be Provided (404-406)				1,982,023.56
20	TOTAL ASSETS AND OTHER DEBITS			4,493,174.00	2,023,800.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				1,925,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				98,800.00
35	TOTAL LIABILITIES				2,023,800.00
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			4,493,174.00	
52	TOTAL FUND BALANCE/EQUITY			4,493,174.00	
53	TOTAL LIABILITIES AND FUND BALANCE			4,493,174.00	2,023,800.00



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	344,000.90	347,364.82
1113	District Levy - Heavy Motor Vehicles	335.47	0.00
1190	Penalties and Interest on Taxes	788.70	3,209.14
1510	Interest Earnings	5,911.13	2,166.65
3110	Direct State Aid	639,231.94	641,564.69
3115	State Spec Ed Allowable Cost Pymt to Districts	47,801.70	49,268.88
3120	State Guaranteed Tax Base Aid	120,570.16	148,712.16
3440	State HB20/SB417 Prop Tax Reimb	74,260.04	59,365.25
3444	State School Block Grant	140,027.05	136,467.20
3900	State Other Revenue Collected on Behalf of School Districts	18.32	0.00
6100	Material Prior Period Revenue Adjustments	298.55	1,583.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,373,243.96</u>	<u>1,389,702.12</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	685,477.36	704,982.96
2XX	Personal Services - Employee Benefits	75,065.40	70,753.93
3XX	Purchased Professional and Technical Services	9,937.78	6,745.47
4XX	Purchased Property Services	7,603.00	6,966.60
5XX	Other Purchased Services	40.00	0.00
6XX	Supplies and Materials	72,382.50	55,514.73
21XX	Support Services - Students		
1XX	Personal Services - Salaries	34,944.80	36,570.49
2XX	Personal Services - Employee Benefits	2,844.70	3,038.16
222X	Educational Media Services		
1XX	Personal Services - Salaries	32,641.00	34,029.04
2XX	Personal Services - Employee Benefits	3,660.00	3,660.00
4XX	Purchased Property Services	0.00	409.00
6XX	Supplies and Materials	5,876.71	3,437.93
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	50,176.52	51,788.80
2XX	Personal Services - Employee Benefits	4,609.06	4,539.15
3XX	Purchased Professional and Technical Services	2,908.00	7,146.00
4XX	Purchased Property Services	1,122.00	780.00
5XX	Other Purchased Services	19,483.38	23,025.73
6XX	Supplies and Materials	1,399.11	872.39
8XX	Other Expenditures	5,995.55	4,678.87



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	77,482.73	79,665.96
		2XX	Personal Services - Employee Benefits	7,302.60	7,060.35
		5XX	Other Purchased Services	591.79	437.22
		6XX	Supplies and Materials	2,199.10	1,429.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	21,883.68	23,490.00
		2XX	Personal Services - Employee Benefits	3,568.50	3,294.00
		6XX	Supplies and Materials	1,003.40	970.77
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	61,904.50	65,707.44
		2XX	Personal Services - Employee Benefits	14,887.95	13,703.81
		4XX	Purchased Property Services	61,526.55	56,652.08
		6XX	Supplies and Materials	10,586.92	19,383.42
		8XX	Other Expenditures	2,132.00	1,965.66
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	292.34	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	82,725.36	87,098.53
		2XX	Personal Services - Employee Benefits	12,667.30	6,215.25
		3XX	Purchased Professional and Technical Services	4,001.58	3,856.65
		5XX	Other Purchased Services	50.00	115.00
		6XX	Supplies and Materials	1,013.00	759.39
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	2,104.16	0.00
		2XX	Personal Services - Employee Benefits	170.80	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	2,000.00	2,075.00
		5XX	Other Purchased Services	4,378.93	1,129.06
		6XX	Supplies and Materials	1,592.05	2,386.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	8,790.00	8,850.00
		3XX	Purchased Professional and Technical Services	1,934.00	76.98
		5XX	Other Purchased Services	2,608.15	144.98



Trustees' Financial Summary

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22 Jefferson County
0452 Clancy Elem

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	16,599.30	18,417.43
6XX Supplies and Materials	3,517.20	3,457.99
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,425,680.76</u>	<u>1,430,281.22</u>

Schedule of Changes Worksheet

Beginning Fund Balance	144,349.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,389,702.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,430,281.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	20,502.14	
Less Last Year	36,839.91	(4b)
	-16,337.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	87,432.45	(5)



Trustees' Financial Summary

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22 Jefferson County
0452 Clancy Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	19,160.60	29,403.64
1113	District Levy - Heavy Motor Vehicles	18.68	0.00
1190	Penalties and Interest on Taxes	65.58	262.08
1510	Interest Earnings	589.66	205.63
2220	County On-Schedule Trans Reimb	29,313.60	20,949.40
3210	State On-Schedule Trans Reimb	32,224.49	18,040.06
3440	State HB20/SB417 Prop Tax Reimb	4,589.03	5,074.01
3444	State School Block Grant	14,395.35	14,029.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>100,356.99</u>	<u>87,964.20</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	14,725.66	15,307.20
2XX	Personal Services - Employee Benefits	3,000.49	2,885.90
27XX	Student Transportation Services		
5XX	Other Purchased Services	88,890.49	90,064.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>106,616.64</u>	<u>108,257.39</u>



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22 Jefferson County

0452 Clancy Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						25,830.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,964.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						108,257.39	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,537.34	(5)



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22 Jefferson County
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12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1611	National School Lunch Program	52,129.34	49,534.57
3220	State Food Services Match	616.27	0.00
4550	Federal Child Nutrition	19,675.22	22,608.30
6100	Material Prior Period Revenue Adjustments	0.00	132.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>72,420.83</u>	<u>72,275.15</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	27,976.19	32,700.87
	2XX Personal Services - Employee Benefits	7,443.47	7,882.39
	4XX Purchased Property Services	1,696.54	2,719.21
	5XX Other Purchased Services	376.13	416.00
	6XX Supplies and Materials	37,275.47	32,226.86
	810 Dues and Fees	362.94	288.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>75,130.74</u>	<u>76,234.06</u>



Trustees' Financial Summary

FY2002-03

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22 Jefferson County

0452 Clancy Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,488.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,275.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,234.06	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,529.50	(5)



Trustees' Financial Summary

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22 Jefferson County
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13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	42.99	2.25
1190	Penalties and Interest on Taxes	2.72	0.00
1510	Interest Earnings	135.74	64.63
3444	State School Block Grant	1,026.90	1,000.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,208.35</u>	<u>1,067.67</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	0.00	1,849.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>1,849.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		5,487.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,067.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,849.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,705.91	(5)



Trustees' Financial Summary

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22 Jefferson County
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14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,416.97	748.68
2240 County Retirement Distribution	156,787.17	173,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	158,204.14	173,748.68

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	105,151.41	110,110.55
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,646.56	4,860.88
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,495.98	4,911.59
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,145.05	8,468.64
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,309.43	11,573.08
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,157.62	3,318.60
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,346.35	8,842.98
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,972.46	13,423.47
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	541.05	306.04
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	964.98	714.28
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,708.53	3,085.78



Trustees' Financial Summary

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22 Jefferson County
0452 Clancy Elem

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	160,439.42	169,615.89
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Schedule of Changes Worksheet

Beginning Fund Balance		57,288.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		173,748.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		169,615.89	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
		(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
		(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		61,421.65	(5)



Trustees' Financial Summary

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22 Jefferson County
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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
110 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	26,463.00
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,884.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,998.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	14,626.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,656.00
603 Title I, Part D, Neglected, Diligent & At-Risk Y	
4310 Title II, Part D, Educational Technology	648.00
773 IDEA-B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	763.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,956.50

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

PRC Program Function Object	2003 Value
110 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	17,548.40
2XX Personal Services - Employee Benefits	1,525.00
5XX Other Purchased Services	3,629.60
6XX Supplies and Materials	3,760.00
110 Subtotal	26,463.00
133 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	918.00



Trustees' Financial Summary

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**22 Jefferson County
0452 Clancy Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	11,884.00
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	716.63
6XX Supplies and Materials	1,281.37
	1,998.00
163 Subtotal	
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	14,626.00
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	648.00
	15,274.00
313 Subtotal	
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,656.00
773 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	763.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 59,956.50



Trustees' Financial Summary

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22 Jefferson County

0452 Clancy Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,956.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					59,956.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 Miscellaneous Direct Federal Grant	26,463.00	26463.00	.00
133 Gifted & Talented	918.00	918.00	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	11,884.00	11884.00	.00
163 Title IV, Part A, Safe & Drug-Free	1,998.00	1998.00	.00
313 Title I, Part A, Improving Basic Programs	14,626.00	15274.00	-648.00
393 Title V, Part A, Innovative Programs	2,656.00	2656.00	.00
603 Title I, Part D, Neglected, Diligent & At-Risk Y	648.00	0.00	648.00
773 IDEA-B (Trans from Coop)	763.50	763.50	.00
Total	59,956.50	59,956.50	.00



Trustees' Financial Summary

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0452 Clancy Elem

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1910 Rentals	4,915.00	5,781.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,915.00	5,781.50

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	680.00	3,768.45
6XX Supplies and Materials	0.00	539.02
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	9,182.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,862.00	4,307.47

Schedule of Changes Worksheet

Beginning Fund Balance	3,377.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,781.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,307.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,851.95	(5)



Trustees' Financial Summary

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21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
5300 Operating Transfers from Other Funds	0.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,000.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries	1,632.53	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,632.53	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	8,677.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,677.24	(5)



Trustees' Financial Summary

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24 - Metal Mines Tax Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	14,618.25	8,037.51
2114	County Metal Mines License Taxes	29,463.98	12,811.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		44,082.23	20,848.85

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	2,885.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,885.76

Schedule of Changes Worksheet

Beginning Fund Balance		528,454.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		20,848.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,885.76	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		546,417.19	(5)



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28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	18,038.98
1190	Penalties and Interest on Taxes	0.00	145.80
3281	State Technology Aid	307.83	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	2,402.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		307.83	20,587.52

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	5XX Other Purchased Services	0.00	515.08
	6XX Supplies and Materials	4,360.50	13,889.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		4,360.50	14,405.03

Schedule of Changes Worksheet

Beginning Fund Balance				1,533.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				20,587.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				14,405.03	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,715.89	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	6,718.42
5200 Sale or Compensation for Loss of Assets	0.00	2,750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	9,468.42

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,176.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,176.90

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,468.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,176.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,291.52	(5)



Trustees' Financial Summary

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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	139,739.62	158,838.37
1113	District Levy - Heavy Motor Vehicles	134.81	0.00
1190	Penalties and Interest on Taxes	325.43	1,440.26
1510	Interest Earnings	2,709.92	1,460.21
3120	State Guaranteed Tax Base Aid	7,736.21	14,042.65
3440	State HB20/SB417 Prop Tax Reimb	24,171.61	21,461.31
3444	State School Block Grant	57,530.84	56,068.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>232,348.44</u>	<u>253,311.06</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	160,000.00	175,000.00
	850 Interest on Debt	91,382.50	84,982.50
	860 Agent Fees/Issuance Costs	1,200.00	487.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>252,582.50</u>	<u>260,470.00</u>



Trustees' Financial Summary

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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					37,258.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					253,311.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					260,470.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,099.20	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	5.54	1.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.54	1.14

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	243.30	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	252.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	496.10	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	70.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	71.43	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	0.00	28,207.39
1XXX Revenues from Student Activities	30,131.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,131.41	28,207.39

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	29,494.85	31,778.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,494.85	31,778.90

Schedule of Changes Worksheet

Beginning Fund Balance	22,913.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,207.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,778.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,341.83	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	41,818.70	46,494.09
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	9,727.14	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	1,849.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	38,579.86
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	38,579.86

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,858.89
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	55,554.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	98,044.82
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	87,098.53	0.00	0.00	0.00	
280	1XXX	2XX	6,215.25	0.00	0.00	0.00	
280	1XXX	3XX	3,856.65	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	115.00	0.00	0.00	0.00	
280	1XXX	6XX	759.39	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			98,044.82	0.00	0.00	0.00	98,044.82



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*