



Trustees' Financial Summary

FY2002-03

Submit ID: 0453-7194792

**22 Jefferson County
0453 Whitehall 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 Judy McCrossin

Phone #: (406) 287-3455

(Signature)

(Date)

Chair, Board of Trustees Dean Hunt

(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 #
001	Title I, Part A, Improving Basic Programs	FEDERAL	22-0453-3100	84.010A
002	Title IV Drug Free Schools	FEDERAL	22-0453-1600	84.1846
003	E-rate	STATE	306261	
004	Title II, Part D, Ed Technology	FEDERAL	2204536003	84.318
005	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204531403	84.367
006	Title V, Part A, Innovative Programs	FEDERAL	2204533903	84.298
009	IDEA-Presch Sec 619 (Coop)	FEDERAL	22	84.173A
010	Gifted & Talented State	STATE	22-0453-1300	State
011	REAP Funds	FEDERAL	S358A021412	84.358A
012	Arts	LOCAL		
013	Exxon/Music	LOCAL		
017	Do More Trust	LOCAL		
563	IDEA-B (Trans from Coop)	FEDERAL	25-9697-77 03	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)	117,966.91	44,210.83		59,985.88
02	Taxes Receivable - Real and Personal (120-149)	20,076.12	4,766.60		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,458.83	1,164.68		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	141,501.86	50,142.11		59,985.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,076.12	4,766.60		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	20,076.12	4,766.60		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	121,425.74	45,375.51		59,985.88
52	TOTAL FUND BALANCE/EQUITY	121,425.74	45,375.51		59,985.88
53	TOTAL LIABILITIES AND FUND BALANCE	141,501.86	50,142.11		59,985.88

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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)	2,443.97	63,680.05	10,145.68	
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)		465.95		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,443.97	64,146.00	10,145.68	
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)	2,443.97	64,146.00	10,145.68	
52	TOTAL FUND BALANCE/EQUITY	2,443.97	64,146.00	10,145.68	
53	TOTAL LIABILITIES AND FUND BALANCE	2,443.97	64,146.00	10,145.68	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,690.87
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				3,690.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				3,690.87
52	TOTAL FUND BALANCE/EQUITY				3,690.87
53	TOTAL LIABILITIES AND FUND BALANCE				3,690.87



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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)	128,113.42			
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	128,113.42			
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)	128,113.42			
52	TOTAL FUND BALANCE/EQUITY	128,113.42			
53	TOTAL LIABILITIES AND FUND BALANCE	128,113.42			

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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)	1,629.20	7,858.61	71,883.27	
02	Taxes Receivable - Real and Personal (120-149)			5,933.27	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,001.98	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,629.20	7,858.61	78,818.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,933.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,933.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,629.20	7,858.61	72,885.25	
52	TOTAL FUND BALANCE/EQUITY	1,629.20	7,858.61	72,885.25	
53	TOTAL LIABILITIES AND FUND BALANCE	1,629.20	7,858.61	78,818.52	

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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)	12,731.65			
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	12,731.65			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	12,731.65			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	12,731.65			
53	TOTAL LIABILITIES AND FUND BALANCE	12,731.65			

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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)	31,565.92			
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	31,565.92			
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)	31,565.92			
52	TOTAL FUND BALANCE/EQUITY	31,565.92			
53	TOTAL LIABILITIES AND FUND BALANCE	31,565.92			



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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)				
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 - 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)			64,934.00	
11	Buildings and Building Improvements (331 & 332)			3,599,887.45	
12	Machinery and Equipment (341 & 342)			52,081.44	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				76,576.12
15	Amounts to be Provided (404-406)				767,924.96
20	TOTAL ASSETS AND OTHER DEBITS			3,716,902.89	844,501.08
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)				826,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				18,501.08
35	TOTAL LIABILITIES				844,501.08
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			3,716,902.89	
52	TOTAL FUND BALANCE/EQUITY			3,716,902.89	
53	TOTAL LIABILITIES AND FUND BALANCE			3,716,902.89	844,501.08



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	175,738.74	206,796.90
1112 District Levy - Personal Property	9,436.33	4,343.83
1113 District Levy - Heavy Motor Vehicles	0.00	602.34
1114 District Levy - Pers Prop/Mobile Homes	140.72	72.68
1190 Penalties and Interest on Taxes	1,465.03	1,615.87
1510 Interest Earnings	7,405.89	2,942.19
1900 Other Revenue from Local Sources	0.00	2,194.57
3110 Direct State Aid	753,006.59	720,625.42
3115 State Spec Ed Allowable Cost Pymt to Districts	44,286.72	43,901.22
3120 State Guaranteed Tax Base Aid	321,972.50	320,636.40
3440 State HB20/SB417 Prop Tax Reimb	2,286.43	1,845.71
3444 State School Block Grant	70,428.72	68,638.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,386,167.67	1,374,215.37

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	723,180.06	677,519.79
2XX Personal Services - Employee Benefits	80,662.31	106,290.13
3XX Purchased Professional and Technical Services	8,459.90	6,297.87
4XX Purchased Property Services	1,582.94	2,060.10
5XX Other Purchased Services	9,874.70	7,186.82
6XX Supplies and Materials	69,129.33	60,938.50
7XX Property and Equipment Acquisition	2,630.52	10,352.08
21XX Support Services - Students		
1XX Personal Services - Salaries	50,842.34	36,128.48
2XX Personal Services - Employee Benefits	3,788.11	4,089.84
6XX Supplies and Materials	2,007.29	3,163.16
222X Educational Media Services		
1XX Personal Services - Salaries	37,263.29	38,877.59
2XX Personal Services - Employee Benefits	3,737.89	4,099.71
4XX Purchased Property Services	780.97	405.11
6XX Supplies and Materials	6,895.62	13,646.81
23XX Support Services - General Administration		
1XX Personal Services - Salaries	24,000.00	24,800.04
2XX Personal Services - Employee Benefits	1,888.80	2,076.26
3XX Purchased Professional and Technical Services	1,193.68	2,738.52
5XX Other Purchased Services	5,437.63	7,028.17



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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				
23XX	Support Services - General Administration				
	6XX	Supplies and Materials		1,318.76	7.95
	810	Dues and Fees		1,661.00	1,807.50
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		59,363.73	61,589.55
	2XX	Personal Services - Employee Benefits		3,819.66	4,149.95
	3XX	Purchased Professional and Technical Services		500.00	375.00
	4XX	Purchased Property Services		100.00	427.95
	5XX	Other Purchased Services		569.11	334.75
	6XX	Supplies and Materials		8,473.47	4,332.86
	810	Dues and Fees		165.00	710.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		14,824.60	15,149.26
	2XX	Personal Services - Employee Benefits		1,854.84	2,042.65
	3XX	Purchased Professional and Technical Services		3,690.84	3,792.88
	5XX	Other Purchased Services		995.54	1,709.24
	6XX	Supplies and Materials		2,525.12	1,136.37
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		46,040.19	41,417.95
	2XX	Personal Services - Employee Benefits		10,540.24	10,950.79
	3XX	Purchased Professional and Technical Services		3,867.71	5,210.02
	4XX	Purchased Property Services		58,986.79	72,581.75
	5XX	Other Purchased Services		5,031.00	6,138.75
	6XX	Supplies and Materials		30,220.08	22,538.44
	7XX	Property and Equipment Acquisition		2,631.44	0.00
4XXX	Facilities Acquisition and Construction Services				
	3XX	Purchased Professional and Technical Services		15,455.38	6,000.00
	4XX	Purchased Property Services		0.00	10,611.18
270	Gifted and Talented				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	840.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	66,079.61	59,599.30
		2XX	Personal Services - Employee Benefits	5,392.49	5,443.46
		3XX	Purchased Professional and Technical Services	44.85	0.00
		6XX	Supplies and Materials	40.97	3,898.76
62XX	Resources Transferred to Other School Districts or Cooper				
	920	Resources Transferred to Other School Districts or Cooper		3,409.78	3,380.11



Trustees' Financial Summary

FY2002-03

Submit ID: 0453-7194792

**22 Jefferson County
0453 Whitehall Elem**

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
288	Federal Eisenhower Professional Development Grant (Titl				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	1,311.60	0.00
361	Services for Significant Needs Students				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	233.80
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	12,535.66
		2XX	Personal Services - Employee Benefits	0.00	1,787.32
		6XX	Supplies and Materials	0.00	1,055.74
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	11,372.29	0.00
		2XX	Personal Services - Employee Benefits	1,842.09	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	11,050.00	10,504.50
		2XX	Personal Services - Employee Benefits	34.71	97.61
		3XX	Purchased Professional and Technical Services	1,500.00	1,500.00
		5XX	Other Purchased Services	4,495.54	3,491.52
		6XX	Supplies and Materials	973.68	1,907.08
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	3,637.00
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
		3XX	Purchased Professional and Technical Services	26,456.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,440,834.35</u>	<u>1,389,785.63</u>



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22 Jefferson County

0453 Whitehall Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					136,996.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,374,215.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,389,785.63	(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)					121,425.74	(5)

Trustees' Financial Summary

FY2002-03

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22 Jefferson County
0453 Whitehall Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	42,428.69	51,096.62
1112	District Levy - Personal Property	1,883.03	987.50
1113	District Levy - Heavy Motor Vehicles	0.00	149.70
1114	District Levy - Pers Prop/Mobile Homes	25.87	186.57
1190	Penalties and Interest on Taxes	225.19	328.54
1510	Interest Earnings	439.46	309.48
1900	Other Revenue from Local Sources	0.00	545.42
2220	County On-Schedule Trans Reimb	37,719.08	37,422.39
3210	State On-Schedule Trans Reimb	29,645.58	30,913.51
3440	State HB20/SB417 Prop Tax Reimb	446.28	355.83
3444	State School Block Grant	8,400.34	8,186.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>121,213.52</u>	<u>130,482.34</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	6,000.00	6,200.04
	2XX Personal Services - Employee Benefits	22.20	19.08
25XX	Support Services - Business		
	1XX Personal Services - Salaries	2,485.28	2,628.89
	2XX Personal Services - Employee Benefits	9.20	7.49
27XX	Student Transportation Services		
	5XX Other Purchased Services	105,462.21	110,137.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>113,978.89</u>	<u>118,992.88</u>



Trustees' Financial Summary

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22 Jefferson County
0453 Whitehall Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						33,886.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						130,482.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						118,992.88	(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)						45,375.51	(5)



Trustees' Financial Summary

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22 Jefferson County
0453 Whitehall Elem

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	44,493.45	42,806.20
1634	Daily Ala Carte Sales	42.00	0.00
3220	State Food Services Match	870.49	0.00
4550	Federal Child Nutrition	56,099.68	49,477.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>101,505.62</u>	<u>92,283.87</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	38,304.01	38,854.70
	2XX Personal Services - Employee Benefits	1,723.68	1,293.33
	6XX Supplies and Materials	51,723.41	56,680.28
	8XX Other Expenditures	804.83	1,198.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>92,555.93</u>	<u>98,027.25</u>

Schedule of Changes Worksheet

Beginning Fund Balance				65,729.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				92,283.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				98,027.25	(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)				59,985.88	(5)



Trustees' Financial Summary

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13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	68.66	36.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68.66	36.94

Schedule of Changes Worksheet

Beginning Fund Balance	2,407.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36.94	(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)	2,443.97	(5)



Trustees' Financial Summary

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22 Jefferson County
0453 Whitehall Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,695.16	1,718.34
1900	Other Revenue from Local Sources	0.00	0.14
2240	County Retirement Distribution	236,749.53	93,162.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>239,444.69</u>	<u>94,880.90</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		
	2XX Personal Services - Employee Benefits	108,319.53	107,090.10
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	7,569.73	5,710.54
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	5,548.00	6,145.07
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	4,466.59	4,899.93
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	8,838.45	9,734.96
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,577.21	2,810.05
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	6,854.76	6,546.60
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	9,838.36	9,420.38
286	Federal Drug Free Grant (Title IV)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5.58	0.00
288	Federal Eisenhower Professional Development Grant (Titl		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	31.27	0.00
289	Federal Title VI Grant - Regular Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	14.89	0.00



Trustees' Financial Summary

FY2002-03

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**22 Jefferson County
0453 Whitehall Elem**

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10,381.82	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,111.68	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	8.69
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,981.41
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,693.18	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	12,161.98
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,004.73
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,645.20	1,660.36
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	5,702.95	6,141.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>176,599.20</u>	<u>178,316.27</u>



Trustees' Financial Summary

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22 Jefferson County

0453 Whitehall Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						147,581.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						94,880.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						178,316.27	(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)						64,146.00	(5)



Trustees' Financial Summary

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22 Jefferson County
0453 Whitehall Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	83,074.00
002 Title IV Drug Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,176.00
003 E-rate	
1920 Contributions/Donations from Private Sources	8,616.96
004 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,666.00
005 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,402.00
006 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	3,672.00
010 Gifted & Talented State	
3600 State Gifted & Talented Reimbursement	918.00
011 REAP Funds	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,061.00
017 Do More Trust	
1920 Contributions/Donations from Private Sources	500.00
563 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	2,073.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	154,159.29

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

PRC Program Function Object	2003 Value
001 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	76,944.39
2XX Personal Services - Employee Benefits	175.12
3XX Purchased Professional and Technical Services	1,656.50
6XX Supplies and Materials	4,297.99
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	25,336.46
2XX Personal Services - Employee Benefits	83.07



Trustees' Financial Summary

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0453 Whitehall Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	777.47
<hr/>	
001 Subtotal	109,271.00
002 Title IV Drug Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,371.73
6XX Supplies and Materials	2,797.27
<hr/>	
002 Subtotal	4,169.00
003 E-rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	8,616.96
004 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	240.00
7XX Property and Equipment Acquisition	3,426.00
<hr/>	
004 Subtotal	3,666.00
006 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,584.30
6XX Supplies and Materials	2,087.70
<hr/>	
006 Subtotal	3,672.00
010 Gifted & Talented State	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	55.00
2XX Personal Services - Employee Benefits	0.23
6XX Supplies and Materials	862.77



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
360 State Gifted & Talented Reimbursement	
010 Subtotal	918.00
011 REAP Funds	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	7,020.00
6XX Supplies and Materials	7,020.00
7XX Property and Equipment Acquisition	7,021.00
011 Subtotal	21,061.00
012 Arts	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	500.00
013 Exxon/Music	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.00
017 Do More Trust	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	798.00
563 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	1,269.03
457 IDEA Preschool	
1XXX Instruction	
3XX Purchased Professional and Technical Services	804.30
563 Subtotal	2,073.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 155,245.29



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					11,231.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					154,159.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					155,245.29	(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)					10,145.68	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I, Part A, Improving Basic Programs	83,074.00	109271.00	-26197.00
002 Title IV Drug Free Schools	4,176.00	4169.00	7.00
003 E-rate	8,616.96	8616.96	.00
004 Title II, Part D, Ed Technology	3,666.00	3666.00	.00
005 Title II, Part A, Teacher/Principal Train/Recruit	26,402.00	0.00	26402.00
006 Title V, Part A, Innovative Programs	3,672.00	3672.00	.00
009 IDEA-Presch Sec 619 (Coop)	0.00	0.00	.00
010 Gifted & Talented State	918.00	918.00	.00
011 REAP Funds	21,061.00	21061.00	.00
012 Arts	0.00	500.00	-500.00
013 Exxon/Music	0.00	500.00	-500.00
017 Do More Trust	500.00	798.00	-298.00
563 IDEA-B (Trans from Coop)	2,073.33	2073.33	.00
Total	<u>154,159.29</u>	<u>155,245.29</u>	<u>-1,086.00</u>



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	3,637.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,637.00

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	4,351.20	0.00
2XX Personal Services - Employee Benefits	48.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,399.71	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	53.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,637.00	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,690.87	(5)



Trustees' Financial Summary

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22 Jefferson County
0453 Whitehall Elem

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	15,715.93	10,219.92
2114 County Metal Mines License Taxes	19,724.78	12,866.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,440.71	23,086.63

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		
8XX Other Expenditures	0.00	200,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	200,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	305,026.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,086.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	200,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	128,113.42	(5)



Trustees' Financial Summary

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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	7,858.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	7,858.61

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,858.61	(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)	7,858.61	(5)



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**22 Jefferson County
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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	66,317.43	60,498.47
1112	District Levy - Personal Property	3,120.28	1,366.13
1113	District Levy - Heavy Motor Vehicles	0.00	175.22
1114	District Levy - Pers Prop/Mobile Homes	45.51	27.28
1190	Penalties and Interest on Taxes	404.02	464.14
1510	Interest Earnings	1,455.13	1,217.99
1900	Other Revenue from Local Sources	0.00	638.41
3120	State Guaranteed Tax Base Aid	40,952.75	37,303.50
3440	State HB20/SB417 Prop Tax Reimb	425.56	274.79
3444	State School Block Grant	15,898.57	15,494.39
5120	Proceeds from Refunding Bonds	0.00	9,564.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>128,619.25</u>	<u>127,024.54</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	70,000.00	63,844.47
	850 Interest on Debt	56,452.50	26,651.25
	860 Agent Fees/Issuance Costs	225.00	5,478.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>126,677.50</u>	<u>95,973.94</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					41,834.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					127,024.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					95,973.94	(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)					72,885.25	(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	365.07	192.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	365.07	192.26

Schedule of Changes Worksheet

Beginning Fund Balance	12,539.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	192.26	(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)	12,731.65	(5)



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81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,376.68	749.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,376.68	749.71

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

PRC Program Function Object	2002 Value	2003 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	285.00	456.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	285.00	456.00

Schedule of Changes Worksheet

Beginning Fund Balance	31,272.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	749.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	456.00	(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)	31,565.92	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	46,428.59	46,386.42
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	43,901.22
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	43,901.22

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,632.53
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	63,217.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	72,321.63
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	59,599.30	0.00	0.00	0.00	
280	1XXX	2XX	5,443.46	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	3,898.76	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	3,380.11	0.00	0.00	0.00	
Totals			72,321.63	0.00	0.00	0.00	72,321.63



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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.*