



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County  
0454 Whitehall H S**

**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.**



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0454-3962268**

**22 Jefferson County  
0454 Whitehall H S**

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
003	Vo Ed State Tech Ed Art	STATE	xxxx	State
004	REAP Funds	FEDERAL	S358A021415	84.358A
005	District-Other Revenue	LOCAL		
006	Title I Part A	FEDERAL	22-0454-3100	84.010A
010	Vo Ed State Office Occup	STATE	xxxx	State
015	IDEA-Presch Sec 619 (Coop)	FEDERAL	xxx	84.173A
020	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204531403	84.367
021	Title II, Part D, Ed Technology	FEDERAL	2204536003	84.318
023	Title IV, Part A, Safe & Drug-Free	FEDERAL	2204531603	84.186A
025	Title V, Part A, Innovative Programs	FEDERAL	2204533903	84.298
026	IDEA-B (Trans from Coop)	FEDERAL	2596977703	84.027A
027	Professional Development	LOCAL		

# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County**  
**0454 Whitehall H S**

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	112,090.69	31,183.12		
02	Taxes Receivable - Real and Personal (120-149)	15,558.00	2,357.67		
03	Taxes Receivable - Protested (150-159)	.02			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	9,244.78	1,459.12		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>136,893.49</b>	<b>34,999.91</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,558.02	2,357.67		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>15,558.02</b>	<b>2,357.67</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	121,335.47	32,642.24		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>121,335.47</b>	<b>32,642.24</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>136,893.49</b>	<b>34,999.91</b>		

# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County**  
**0454 Whitehall H S**

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		51,599.19	48,400.67	15,213.42
02	Taxes Receivable - Real and Personal (120-149)				955.56
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,289.55		183.34
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>52,888.74</b>	<b>48,400.67</b>	<b>16,352.32</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				955.56
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>955.56</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		52,888.74	48,400.67	15,396.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>52,888.74</b>	<b>48,400.67</b>	<b>15,396.76</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>52,888.74</b>	<b>48,400.67</b>	<b>16,352.32</b>

# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,212.94			2,960.36
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)	3,240.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>9,452.94</b>			<b>2,960.36</b>
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,452.94			2,960.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,452.94</b>			<b>2,960.36</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,452.94</b>			<b>2,960.36</b>

# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County**  
**0454 Whitehall H S**

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,329.52			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>30,329.52</b>			
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	30,329.52			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>30,329.52</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>30,329.52</b>			

# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County**  
**0454 Whitehall H S**

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	138.26	1,435.39	68,929.78	
02	Taxes Receivable - Real and Personal (120-149)			6,668.42	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,844.51	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>138.26</b>	<b>1,435.39</b>	<b>79,442.71</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,668.42	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>6,668.42</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	138.26	1,435.39	72,774.29	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>138.26</b>	<b>1,435.39</b>	<b>72,774.29</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>138.26</b>	<b>1,435.39</b>	<b>79,442.71</b>	



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	118,197.52			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	118,197.52			
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	118,197.52			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	118,197.52			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	118,197.52			

# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County**  
**0454 Whitehall H S**

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			28,894.78	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			28,894.78	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			28,894.78	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			28,894.78	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			28,894.78	



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,021.93	334,537.09		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	75,021.93	334,537.09		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	75,021.93	334,537.09		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	75,021.93	334,537.09		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	75,021.93	334,537.09		



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

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)
<b>ASSETS AND OTHER DEBITS</b>					
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)			46,776.95	
11	Buildings and Building Improvements (331 & 332)			1,400,813.45	
12	Machinery and Equipment (341 & 342)			50,605.49	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				75,734.65
15	Amounts to be Provided (404-406)				723,515.89
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,498,195.89</b>	<b>799,250.54</b>
<b>LIABILITIES</b>					
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)				790,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				9,250.54
35	<b>TOTAL LIABILITIES</b>				<b>799,250.54</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,498,195.89	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,498,195.89</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,498,195.89</b>	<b>799,250.54</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	222,949.15	249,447.04
1112 District Levy - Personal Property	8,501.35	7,511.40
1113 District Levy - Heavy Motor Vehicles	0.00	366.46
1114 District Levy - Pers Prop/Mobile Homes	277.25	150.09
1190 Penalties and Interest on Taxes	1,058.19	2,942.51
1510 Interest Earnings	6,240.21	2,658.57
1900 Other Revenue from Local Sources	460.00	3,444.05
3110 Direct State Aid	579,672.06	613,437.77
3115 State Spec Ed Allowable Cost Pymt to Districts	24,795.95	27,211.50
3120 State Guaranteed Tax Base Aid	115,685.64	137,347.98
3440 State HB20/SB417 Prop Tax Reimb	20,507.57	18,080.14
3444 State School Block Grant	88,941.43	86,680.31
5200 Sale or Compensation for Loss of Assets	180.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,069,268.80</b>	<b>1,149,277.82</b>

### 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	368,397.81	395,377.69
2XX Personal Services - Employee Benefits	43,241.69	64,219.94
3XX Purchased Professional and Technical Services	6,247.10	5,468.70
4XX Purchased Property Services	1,903.15	1,580.50
5XX Other Purchased Services	8,976.54	10,117.61
6XX Supplies and Materials	66,146.13	46,928.96
7XX Property and Equipment Acquisition	6,063.57	9,520.08
21XX Support Services - Students		
1XX Personal Services - Salaries	40,303.45	49,475.37
2XX Personal Services - Employee Benefits	3,749.13	4,121.68
6XX Supplies and Materials	846.00	3,154.36
222X Educational Media Services		
1XX Personal Services - Salaries	36,150.31	38,347.88
2XX Personal Services - Employee Benefits	3,733.75	4,095.59
4XX Purchased Property Services	176.68	254.63
6XX Supplies and Materials	10,188.88	7,520.15
23XX Support Services - General Administration		
1XX Personal Services - Salaries	24,000.00	24,799.92
2XX Personal Services - Employee Benefits	1,888.80	2,076.26
3XX Purchased Professional and Technical Services	1,014.08	2,224.73



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 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			
		5XX	Other Purchased Services	5,542.46	7,625.06
		6XX	Supplies and Materials	1,265.02	4,537.43
		810	Dues and Fees	1,661.00	2,073.50
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	68,938.33	66,679.56
		2XX	Personal Services - Employee Benefits	7,455.40	4,166.26
		3XX	Purchased Professional and Technical Services	700.00	235.00
		4XX	Purchased Property Services	95.34	0.00
		5XX	Other Purchased Services	1,526.49	1,796.08
		6XX	Supplies and Materials	10,326.93	3,321.76
		810	Dues and Fees	10.00	842.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	17,257.36	17,324.97
		2XX	Personal Services - Employee Benefits	1,863.84	2,048.99
		3XX	Purchased Professional and Technical Services	3,725.09	3,959.11
		4XX	Purchased Property Services	195.35	55.00
		5XX	Other Purchased Services	310.06	643.05
		6XX	Supplies and Materials	1,695.72	925.89
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	26,633.00	34,548.63
		2XX	Personal Services - Employee Benefits	7,145.67	7,844.52
		3XX	Purchased Professional and Technical Services	1,432.21	1,423.50
		4XX	Purchased Property Services	80,621.55	70,816.14
		5XX	Other Purchased Services	5,031.00	6,138.75
		6XX	Supplies and Materials	20,397.53	26,017.79
		7XX	Property and Equipment Acquisition	4,010.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	15,512.03	5,070.00
		4XX	Purchased Property Services	0.00	6,770.83
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	28,170.46	33,634.00
		2XX	Personal Services - Employee Benefits	3,704.23	3,084.85
		3XX	Purchased Professional and Technical Services	128.40	285.60
		6XX	Supplies and Materials	1,903.27	4,358.62
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,909.12	2,095.11



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 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	913.82	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	55.00	0.00
		2XX	Personal Services - Employee Benefits	0.20	0.00
		6XX	Supplies and Materials	101.63	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,123.81	0.00
		2XX	Personal Services - Employee Benefits	2,448.56	0.00
		4XX	Purchased Property Services	129.64	0.00
		6XX	Supplies and Materials	6,235.60	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	35,307.24	0.00
		2XX	Personal Services - Employee Benefits	3,730.64	0.00
		6XX	Supplies and Materials	5,818.22	0.00
		7XX	Property and Equipment Acquisition	3,346.05	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	36,053.30
		2XX	Personal Services - Employee Benefits	0.00	86.24
		6XX	Supplies and Materials	0.00	4,106.02
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	160.98
451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	11,896.50
		2XX	Personal Services - Employee Benefits	0.00	3,031.03
		6XX	Supplies and Materials	0.00	3,669.77
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,621.00	7,198.00
		2XX	Personal Services - Employee Benefits	24.49	24.10
		5XX	Other Purchased Services	1,646.70	5,108.66



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		6XX	Supplies and Materials	5,217.09	5,161.83
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	37,254.66	41,994.30
		2XX	Personal Services - Employee Benefits	136.90	121.41
		5XX	Other Purchased Services	14,252.09	23,456.25
		6XX	Supplies and Materials	14,068.54	21,703.02
		810	Dues and Fees	3,218.60	3,210.00
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	0.00	2,273.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,095,844.41</u>	<u>1,156,861.25</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					128,918.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,149,277.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,156,861.25	(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)					121,335.47	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County  
0454 Whitehall H S**

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	35,620.37	39,235.61
1112	District Levy - Personal Property	1,112.10	1,038.06
1113	District Levy - Heavy Motor Vehicles	0.00	57.89
1114	District Levy - Pers Prop/Mobile Homes	34.85	23.81
1190	Penalties and Interest on Taxes	115.52	337.44
1510	Interest Earnings	333.61	260.20
1900	Other Revenue from Local Sources	0.00	539.34
2220	County On-Schedule Trans Reimb	21,509.20	20,383.23
3210	State On-Schedule Trans Reimb	15,809.36	16,530.35
3440	State HB20/SB417 Prop Tax Reimb	2,967.75	2,583.38
3444	State School Block Grant	7,530.15	7,338.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>85,032.91</u>	<u>88,328.02</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	2,628.88
	2XX Personal Services - Employee Benefits	9.20	7.49
27XX	Student Transportation Services		
	5XX Other Purchased Services	69,938.57	73,007.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>78,455.25</u>	<u>81,862.96</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County

0454 Whitehall H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					26,177.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,328.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,862.96	(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)					32,642.24	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County  
0454 Whitehall H S**

## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,830.89	1,199.88
1900	Other Revenue from Local Sources	0.00	1,289.55
2240	County Retirement Distribution	155,091.69	66,965.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>156,922.58</u>	<u>69,455.25</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	56,071.17	59,122.48
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,007.01	7,262.36
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,388.01	5,628.98
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,471.34	4,550.40
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,274.89	9,787.71
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,942.53	2,928.97
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,969.51	5,071.30
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,198.66	4,937.04
288 Federal Eisenhower Professional Development Grant (Titl		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1.86	0.00
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,505.06	0.00
340 Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,956.03	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County  
0454 Whitehall H S**

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	5,262.35	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,292.17
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,907.17
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,719.32
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	14.68
451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,746.26
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	281.84
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	163.78
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	986.82	1,056.58
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	5,552.62	6,164.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>110,587.86</u>	<u>119,635.27</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County

0454 Whitehall H S

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						103,068.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						69,455.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						119,635.27	(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)						52,888.74	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>004 REAP Funds</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,977.10
<b>005 District-Other Revenue</b>	
1900 Other Revenue from Local Sources	14.53
<b>006 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	27,910.00
<b>010 Vo Ed State Office Occup</b>	
3900 State Career & Technical Ed Entitlement	1,759.00
<b>020 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,713.00
<b>021 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,232.00
<b>023 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,825.00
<b>025 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,057.00
<b>026 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,044.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	63,532.52

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

PRC Program Function Object	2003 Value
<b>003 Vo Ed State Tech Ed Art</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction 6XX Supplies and Materials	958.00
<b>004 REAP Funds</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition	3,500.00 4,745.10 9,446.20
<b>004 Subtotal</b>	17,691.30



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County**  
**0454 Whitehall H S**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>006 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	26,617.89
2XX Personal Services - Employee Benefits	97.67
3XX Purchased Professional and Technical Services	1,194.44
	27,910.00
<b>006 Subtotal</b>	
<b>010 Vo Ed State Office Occup</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	731.00
<b>015 IDEA-Presch Sec 619 (Coop)</b>	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	124.80
<b>020 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	11,713.00
<b>021 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
7XX Property and Equipment Acquisition	1,232.00
<b>023 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,321.48
6XX Supplies and Materials	503.52
	1,825.00
<b>023 Subtotal</b>	
<b>025 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	100.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	65.00
6XX Supplies and Materials	1,892.00
	2,057.00
<b>025 Subtotal</b>	<b>2,057.00</b>
<b>026 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,920.09
<b>027 Professional Development</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 66,662.19

### Schedule of Changes Worksheet

Beginning Fund Balance	51,530.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,532.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,662.19	(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)	48,400.67	(5)

### Project Reporter Summaries



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County

0454 Whitehall H S

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Vo Ed State Tech Ed Art	0.00	958.00	-958.00
004 REAP Funds	14,977.10	17691.30	-2714.20
005 District-Other Revenue	14.53	0.00	14.53
006 Title I Part A	27,910.00	27910.00	.00
010 Vo Ed State Office Occup	1,759.00	731.00	1028.00
015 IDEA-Presch Sec 619 (Coop)	0.00	124.80	-124.80
020 Title II, Part A, Teacher/Principal Train/Recruit	11,713.00	11713.00	.00
021 Title II, Part D, Ed Technology	1,232.00	1232.00	.00
023 Title IV, Part A, Safe & Drug-Free	1,825.00	1825.00	.00
025 Title V, Part A, Innovative Programs	2,057.00	2057.00	.00
026 IDEA-B (Trans from Coop)	2,044.89	1920.09	124.80
027 Professional Development	0.00	500.00	-500.00
<b>Total</b>	<b>63,532.52</b>	<b>66,662.19</b>	<b>-3,129.67</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	141.86	4,840.53
1112 District Levy - Personal Property	122.27	76.40
1113 District Levy - Heavy Motor Vehicles	0.00	7.29
1114 District Levy - Pers Prop/Mobile Homes	0.69	0.01
1190 Penalties and Interest on Taxes	11.68	17.07
1340 Fees for Adult Education	0.00	290.00
1510 Interest Earnings	470.22	171.78
1900 Other Revenue from Local Sources	0.00	67.93
3440 State HB20/SB417 Prop Tax Reimb	0.00	224.73
3444 State School Block Grant	2,583.85	2,518.16
6100 Material Prior Period Revenue Adjustments	-17,261.41	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>-13,930.84</b>	<b>8,213.90</b>

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,115.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>1,115.75</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County

0454 Whitehall H S

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					8,298.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,213.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,115.75	(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)					15,396.76	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	140.00	6,170.00
3260	State Driver's Education Reimbursement	3,384.96	3,240.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		3,524.96	9,410.00

### 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	4,617.50	7,398.85
	2XX Personal Services - Employee Benefits	16.57	10.56
	4XX Purchased Property Services	139.10	377.79
	6XX Supplies and Materials	243.09	1,433.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		5,016.26	9,220.53

## Schedule of Changes Worksheet

Beginning Fund Balance		9,263.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,410.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,220.53	(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)		9,452.94	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 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	2,273.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	2,273.29

### 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	3,188.66	0.00
2XX Personal Services - Employee Benefits	16.27	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,204.93	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	687.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,273.29	(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)
	2,960.36	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 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	30,813.17	17,340.51
2114	County Metal Mines License Taxes	39,449.57	25,733.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		70,262.74	43,073.93

### 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	845,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	845,000.00

## Schedule of Changes Worksheet

Beginning Fund Balance		832,255.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		43,073.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		845,000.00	(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)		30,329.52	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
3281 State Technology Aid	272.26	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>272.26</u>	<u>0.00</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		
6XX Supplies and Materials	120.00	0.00
7XX Property and Equipment Acquisition	2,620.56	3,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>2,740.56</u>	<u>3,000.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					3,138.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,000.00	(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)					138.26	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 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	4,120.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	4,120.39

### 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 7XX Property and Equipment Acquisition	0.00	2,685.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,685.00

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,120.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,685.00	(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)	1,435.39	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 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	137,288.13	105,729.83
1112	District Levy - Personal Property	4,848.54	3,774.13
1113	District Levy - Heavy Motor Vehicles	0.00	152.24
1114	District Levy - Pers Prop/Mobile Homes	179.59	97.45
1190	Penalties and Interest on Taxes	605.66	1,555.92
1510	Interest Earnings	1,951.82	1,188.47
1900	Other Revenue from Local Sources	0.00	1,418.62
3120	State Guaranteed Tax Base Aid	1,189.21	0.00
3440	State HB20/SB417 Prop Tax Reimb	9,152.64	5,951.21
3444	State School Block Grant	46,788.68	45,599.19
5120	Proceeds from Refunding Bonds	0.00	9,309.59
6100	Material Prior Period Revenue Adjustments	17,261.41	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>219,265.68</u>	<u>174,776.65</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	105,000.00	84,688.34
	850 Interest on Debt	89,412.50	42,343.75
	860 Agent Fees/Issuance Costs	360.00	5,613.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>194,772.50</u>	<u>132,645.31</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County**  
**0454 Whitehall H S**

## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						30,642.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						174,776.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						132,645.31	(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)						72,774.29	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3,404.53	1,788.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,404.53	1,788.50

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	431.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	431.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	116,409.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,788.50	(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)	118,197.52	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	103,380.97	98,604.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	103,380.97	98,604.29

### 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	105,729.04	90,420.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	105,729.04	90,420.43

## Schedule of Changes Worksheet

Beginning Fund Balance	20,710.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98,604.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	90,420.43	(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)	28,894.78	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0454-3962268**

**22 Jefferson County**

**0454 Whitehall H S**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	44,541.07	48,339.34
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



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

22 Jefferson County  
0454 Whitehall H S

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,211.50
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	27,211.50

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,069.75
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,184.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	43,458.18
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
--------------------------------------	------

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.



# Trustees' Financial Summary

FY2002-03

Submit ID: 0454-3962268

**22 Jefferson County**  
**0454 Whitehall H S**

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	33,634.00	0.00	0.00	0.00	
280	1XXX	2XX	3,084.85	0.00	0.00	0.00	
280	1XXX	3XX	285.60	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	4,358.62	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	2,095.11	0.00	0.00	0.00	
<b>Totals</b>			43,458.18	0.00	0.00	0.00	43,458.18



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0454-3962268**

**22 Jefferson County**

**0454 Whitehall H S**

*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.*