



Trustees' Financial Summary

FY2002-03

Submit ID: 0456-9927778

**22 Jefferson County
0456 Boulder 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 Gary Craft

Phone #: (406) 225-3740

(Signature)

(Date)

Chair, Board of Trustees Gerald Craft

(Signature)

(Date)

County Superintendent Garry Pace

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
101	Services for Significant Needs Students	STATE	2204567603P2	State
111	Tuition	LOCAL		
112	Renovation	STATE	2204566502	
140	Aggrigate	LOCAL		
150	Internal Service	LOCAL		
164	Title II Eisenhower Math/Sci	FEDERAL	2204561501	84.168
171	Title IV Drug Free Schools	FEDERAL	2204561601	84.1846
184	Prickley Pear	LOCAL		
199	Class Size Reduction	FEDERAL	2204566201	84.340
281	Gifted & Talented	STATE	2204561302	State
420	Title I, Part A, Accountability	FEDERAL	2204563103	84.348A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204561403	84.367
431	Title II, Part D, Ed Technology	FEDERAL	2204566003	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	2204561603	84.186A
435	Title V, Part D, Subpart 3, Character Ed	FEDERAL	2204563903	84.215V
616	Significant Needs	STATE	2204567603P2	

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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)	187,610.99	8,235.05		
02	Taxes Receivable - Real and Personal (120-149)	16,087.11	1,840.98		
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	203,698.10	10,076.03		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	965.00			
25	Deferred Revenue (680)	16,087.11	1,840.98		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,052.11	1,840.98		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	22,191.19			
48	Fund Balance for Budget (961-970)	164,454.80	8,235.05		
52	TOTAL FUND BALANCE/EQUITY	186,645.99	8,235.05		
53	TOTAL LIABILITIES AND FUND BALANCE	203,698.10	10,076.03		

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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)	39.68	75,046.67	129,156.00	6,042.33
02	Taxes Receivable - Real and Personal (120-149)				58.86
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	39.68	75,046.67	129,156.00	6,101.19
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				58.86
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				58.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,160.87	
48	Fund Balance for Budget (961-970)	39.68	75,046.67	125,995.13	6,042.33
52	TOTAL FUND BALANCE/EQUITY	39.68	75,046.67	129,156.00	6,042.33
53	TOTAL LIABILITIES AND FUND BALANCE	39.68	75,046.67	129,156.00	6,101.19

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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)				
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				
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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)				
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				
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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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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)	1,495.85	5,334.40	42,736.12	
02	Taxes Receivable - Real and Personal (120-149)			2,868.40	
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	1,495.85	5,334.40	45,604.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,868.40	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,868.40	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,495.85	5,334.40	42,736.12	
52	TOTAL FUND BALANCE/EQUITY	1,495.85	5,334.40	42,736.12	
53	TOTAL LIABILITIES AND FUND BALANCE	1,495.85	5,334.40	45,604.52	

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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)	36,167.99	2,372.53		
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	36,167.99	2,372.53		
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)	36,167.99	2,372.53		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	36,167.99	2,372.53		
53	TOTAL LIABILITIES AND FUND BALANCE	36,167.99	2,372.53		

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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)			4,074.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,074.06	
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)			4,074.06	
52	TOTAL FUND BALANCE/EQUITY			4,074.06	
53	TOTAL LIABILITIES AND FUND BALANCE			4,074.06	

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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)	55,435.23	180,059.46		
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	55,435.23	180,059.46		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	3,925.42			
23	Warrants Payable (620)	51,509.81	180,059.46		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	55,435.23	180,059.46		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	55,435.23	180,059.46		



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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)			89,000.00	
11	Buildings and Building Improvements (331 & 332)			662,869.00	
12	Machinery and Equipment (341 & 342)			14,829.74	
13	Construction Work in Progress (351)			1,186,921.77	
14	Amount Available in Debt Service and Compensated Absence Funds (403)				42,736.12
15	Amounts to be Provided (404-406)				1,187,064.22
20	TOTAL ASSETS AND OTHER DEBITS			1,953,620.51	1,229,800.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				1,165,868.75
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				4,014.00
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				59,917.59
35	TOTAL LIABILITIES				1,229,800.34
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,953,620.51	
52	TOTAL FUND BALANCE/EQUITY			1,953,620.51	
53	TOTAL LIABILITIES AND FUND BALANCE			1,953,620.51	1,229,800.34



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	350,162.82	0.00
1111	District Levy - Real Property	0.00	363,822.50
1112	District Levy - Personal Property	9,797.53	12,994.07
1190	Penalties and Interest on Taxes	1,943.86	2,795.34
1510	Interest Earnings	3,719.00	1,731.76
3110	Direct State Aid	469,551.76	489,951.35
3115	State Spec Ed Allowable Cost Pymt to Districts	26,871.89	28,904.66
3120	State Guaranteed Tax Base Aid	181,146.45	205,984.08
3440	State HB20/SB417 Prop Tax Reimb	1,743.85	1,460.40
3444	State School Block Grant	52,944.55	51,598.56
6100	Material Prior Period Revenue Adjustments	2,900.74	188.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,100,782.45	1,159,431.55

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	463,683.40	471,884.46
3XX	Purchased Professional and Technical Services	14,673.02	24,421.76
4XX	Purchased Property Services	11,000.00	733.00
6XX	Supplies and Materials	31,584.58	37,748.61
21XX	Support Services - Students		
1XX	Personal Services - Salaries	52,724.28	53,760.15
6XX	Supplies and Materials	1,516.20	1,317.94
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	37,939.20
222X	Educational Media Services		
1XX	Personal Services - Salaries	35,987.88	0.00
6XX	Supplies and Materials	4,725.41	6,339.56
810	Dues and Fees	554.27	0.00
8XX	Other Expenditures	0.00	291.61
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	18,057.14	21,816.40
3XX	Purchased Professional and Technical Services	638.04	1,411.58
5XX	Other Purchased Services	12,466.46	13,977.32
6XX	Supplies and Materials	661.65	636.88
810	Dues and Fees	2,592.00	3,548.47
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	61,931.10	64,234.03



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		3XX	Purchased Professional and Technical Services	125.00	1,905.00
		5XX	Other Purchased Services	3,095.25	4,151.68
		6XX	Supplies and Materials	3,346.84	4,746.37
		810	Dues and Fees	0.00	710.00
		8XX	Other Expenditures	335.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	8,845.20	10,198.52
		2XX	Personal Services - Employee Benefits	121,967.56	132,011.74
		3XX	Purchased Professional and Technical Services	2,109.51	3,029.33
		5XX	Other Purchased Services	394.99	626.05
		6XX	Supplies and Materials	564.24	903.08
		810	Dues and Fees	37.50	37.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	44,483.03	66,107.26
		3XX	Purchased Professional and Technical Services	1,889.43	5,729.79
		4XX	Purchased Property Services	37,316.93	62,301.56
		6XX	Supplies and Materials	7,295.97	13,939.78
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	0.00	16,000.00
		6XX	Supplies and Materials	0.00	241.99
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	6,764.00	0.00
		7XX	Property and Equipment Acquisition	38,400.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	59,247.08	44,050.94
		3XX	Purchased Professional and Technical Services	2,126.45	2,646.52
		6XX	Supplies and Materials	647.63	1,167.47
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	11,501.66	12,797.57
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,088.97	0.00
		4XX	Purchased Property Services	322.50	0.00
		6XX	Supplies and Materials	377.66	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	312.00



Trustees' Financial Summary

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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
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		5XX	Other Purchased Services	3,634.43	5,106.83
		6XX	Supplies and Materials	701.68	587.58
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	13,288.63	12,444.58
		5XX	Other Purchased Services	6,447.01	5,752.50
		6XX	Supplies and Materials	1,953.93	4,267.46
910	Food Services				
	31XX		Food Services		
		6XX	Supplies and Materials	6,788.01	1,021.18
999	Undistributed				
	9999		Undistributed		
		892	Material Prior Period Expenditure Adjustments	131.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,105,022.90</u>	<u>1,152,855.25</u>

Schedule of Changes Worksheet

Beginning Fund Balance					157,902.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,159,431.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,152,855.25	(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	22,191.19	Less Last Year	23.97	(4b)	22,167.22	
					22,167.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					186,645.99	(5)



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10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	37,582.80	0.00
1111 District Levy - Real Property	0.00	38,036.90
1112 District Levy - Personal Property	1,159.76	1,416.54
1190 Penalties and Interest on Taxes	246.85	312.19
1510 Interest Earnings	40.47	0.00
2220 County On-Schedule Trans Reimb	18,028.59	17,233.15
3210 State On-Schedule Trans Reimb	13,304.41	12,843.40
3440 State HB20/SB417 Prop Tax Reimb	310.08	259.82
3444 State School Block Grant	7,207.12	7,023.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,880.08	77,125.90

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	9,759.96	11,993.71
2XX Personal Services - Employee Benefits	373.32	1,955.52
25XX Support Services - Business		
1XX Personal Services - Salaries	6,746.63	7,094.99
2XX Personal Services - Employee Benefits	1,857.96	640.16
27XX Student Transportation Services		
5XX Other Purchased Services	50,076.68	59,123.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,814.55	80,807.56



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						11,916.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,125.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,807.56	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,235.05	(5)



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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	2,281.81	1.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	38.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,281.81	39.68

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	3,236.97	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	89,749.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,986.83	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39.68	(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)		39.68 (5)



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14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,024.96	810.39
2240	County Retirement Distribution	145,498.52	127,785.57
6100	Material Prior Period Revenue Adjustments	903.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>147,427.25</u>	<u>128,595.96</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	31,090.56	69,099.05
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,535.23	7,617.44
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	5,232.53
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,413.03	0.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	1,210.75	5,030.28
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,152.56	9,529.02
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	593.08	2,580.53
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,982.64	8,868.50
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	0.00	3,073.67
4XXX	Facilities Acquisition and Construction Services		
	2XX Personal Services - Employee Benefits	68,948.30	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,248.47	6,180.85
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	771.20	1,924.27
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,952.10	0.00



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**22 Jefferson County
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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		
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	351.01	0.00
310	Agriculture	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	542.38	0.00
420	Title I, Part A, Improving Basic Programs	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	0.00	5,924.01
710	School Sponsored Extracurricular Activities	34XX	Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	0.00	43.58
720	School Sponsored Athletics	35XX	Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	891.02	1,287.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>125,682.33</u>	<u>126,390.90</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						72,841.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						128,595.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,390.90	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						75,046.67	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
101 Services for Significant Needs Students	
3610 Services for Significant Needs Students	12,248.00
111 Tuition	
1510 Interest Earnings	2,739.80
184 Prickley Pear	
5700 Resources Transferred from Other School Districts or Cooperatives	6,000.00
281 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
420 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	109,257.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	36,139.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	4,813.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,789.00
435 Title V, Part D, Subpart 3, Character Ed	
4350 Title V, Part A, Innovative Programs	5,460.00
616 Significant Needs	
4100 Federal Miscellaneous Grants - Direct from Feds	17,716.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	201,079.80

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

PRC Program Function Object	2003 Value
101 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	12,248.00
111 Tuition	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	57.90



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
112 Renovation	
329 State Miscellaneous Grants	
1XXX Instruction	
4XX Purchased Property Services	15,636.63
164 Title II Eisenhower Math/Sci	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	188.31
184 Prickley Pear	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	6,787.41
199 Class Size Reduction	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	15,000.62
281 Gifted & Talented	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	755.12
6XX Supplies and Materials	162.88
281 Subtotal	918.00
420 Title I, Part A, Accountability	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	82,829.00
6XX Supplies and Materials	26,428.00
420 Subtotal	109,257.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	11,742.00
6XX Supplies and Materials	24,397.00



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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	
430 Subtotal	36,139.00
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	4,813.00
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	700.00
6XX Supplies and Materials	5,089.00
433 Subtotal	5,789.00
435 Title V, Part D, Subpart 3, Character Ed	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	5,460.00
616 Significant Needs	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	13,612.59
5XX Other Purchased Services	2,387.41
6XX Supplies and Materials	1,716.00
616 Subtotal	17,716.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 230,010.87



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					155,518.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					201,079.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					230,010.87	(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	3,160.87	Less Last Year	592.50	(4b)	2,568.37	
					2,568.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					129,156.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Services for Significant Needs Students	12,248.00	12248.00	.00
111 Tuition	2,739.80	57.90	2681.90
112 Renovation	0.00	15636.63	-15636.63
140 Aggrigate	0.00	0.00	.00
150 Internal Service	0.00	0.00	.00
164 Title II Eisenhower Math/Sci	0.00	188.31	-188.31
171 Title IV Drug Free Schools	0.00	0.00	.00
184 Prickley Pear	6,000.00	6787.41	-787.41
199 Class Size Reduction	0.00	15000.62	-15000.62
281 Gifted & Talented	918.00	918.00	.00
420 Title I, Part A, Accountability	109,257.00	109257.00	.00
430 Title II, Part A, Teacher/Principal Train/Recruit	36,139.00	36139.00	.00
431 Title II, Part D, Ed Technology	4,813.00	4813.00	.00
433 Title IV, Part A, Safe & Drug-Free	5,789.00	5789.00	.00
435 Title V, Part D, Subpart 3, Character Ed	5,460.00	5460.00	.00
616 Significant Needs	17,716.00	17716.00	.00
Total	201,079.80	230,010.87	-28,931.07



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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	2,336.03	0.00
1111 District Levy - Real Property	0.00	1,196.76
1112 District Levy - Personal Property	65.86	64.32
1190 Penalties and Interest on Taxes	9.13	13.55
1510 Interest Earnings	21.21	75.27
3440 State HB20/SB417 Prop Tax Reimb	5.33	2.06
3444 State School Block Grant	349.74	340.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,787.30	1,692.81

Schedule of Changes Worksheet

Beginning Fund Balance				4,349.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,692.81	(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)				6,042.33	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	5,334.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	5,334.40

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,334.40	(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)	5,334.40	(5)



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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	72,213.96	90,302.18
1112	District Levy - Personal Property	1,250.95	2,703.28
1190	Penalties and Interest on Taxes	83.32	518.14
1510	Interest Earnings	96.26	583.50
3120	State Guaranteed Tax Base Aid	46,700.00	20,932.69
3440	State HB20/SB417 Prop Tax Reimb	162.47	160.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>120,506.96</u>	<u>115,200.28</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	13,000.00	64,131.25
	850 Interest on Debt	86,308.62	29,131.25
	860 Agent Fees/Issuance Costs	200.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>99,508.62</u>	<u>93,462.50</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						20,998.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						115,200.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						93,462.50	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,736.12	(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	24,910.98	1,580.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,910.98	1,580.19

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		
7XX Property and Equipment Acquisition	1,028,292.31	158,629.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,028,292.31	158,629.46

Schedule of Changes Worksheet

Beginning Fund Balance	193,217.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,580.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	158,629.46	(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)	36,167.99	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	70.96	14.42
1112 District Levy - Personal Property	40.33	10.54
1190 Penalties and Interest on Taxes	28.59	7.49
1510 Interest Earnings	179.85	67.22
3444 State School Block Grant	608.17	592.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	927.90	692.38

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	4,985.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,985.01

Schedule of Changes Worksheet

Beginning Fund Balance		6,665.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		692.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,985.01	(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)		2,372.53	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	0.00	13,036.76
1XXX Revenues from Student Activities	12,480.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,480.71	13,036.76

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	11,380.99	12,758.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,380.99	12,758.61

Schedule of Changes Worksheet

Beginning Fund Balance		3,795.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,036.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		12,758.61	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,074.06	(5)



Trustees' Financial Summary

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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	37,316.93	62,301.56
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	1,028,292.31	158,629.46
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	28,904.66
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	28,904.66

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,634.09
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,622.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,864.93
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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	44,050.94	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	2,646.52	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	1,167.47	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	12,797.57	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			47,864.93	0.00	0.00	0.00	47,864.93



Trustees' Financial Summary

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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.*