



Trustees' Financial Summary

FY2002-03

Submit ID: 0457-7136921

22 Jefferson County
0457 Jefferson 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 Gary Craft

Phone #: (406) 225-3740

(Signature)

(Date)

Chair, Board of Trustees Stan Senechal

(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 #
100	Significant Need Grant	STATE	2204577603PI	
150	Internal	LOCAL		
160	Vo Ed Carl D Perkins-Basic	FEDERAL	2204578100BG	84.048A
165	In-State Day Treatment	STATE	22045701p2r1	State
175	School to Work	FEDERAL	2204578802IMP1	17.249
184	Sp Ed Resource Transfer	LOCAL	Prickly Pear	Local
192	Murdock Grant	LOCAL		
199	Class size reduction	STATE	state	state
200	In-State Day Treatment	STATE	Jobs for Mt Grads	State
282	Gifted & Talented	STATE	2204571303	State
401	Vo Ed Family & Consumer Science	STATE	2003 state	State
427	Title I, Part D, Neglected, Dilinquent & At-Risk	FEDERAL	2204573103B	84.013A
451	Vo Ed Carl D Perkins-Basic	FEDERAL	2204578103BG	84.048A
470	Jobs for Montana Graduates	STATE	2-004	State
617	Significant Needs (AYA)	STATE	2204577603P1	
800	Title I Delinquent	FEDERAL	2204576502	84.013A

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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)	431,218.73	22,672.00		-3,617.12
02	Taxes Receivable - Real and Personal (120-149)	36,172.54	4,606.94		
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	467,391.27	27,278.94		-3,617.12
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	36,172.54	4,606.94		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	36,172.54	4,606.94		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	39,617.74			
48	Fund Balance for Budget (961-970)	391,600.99	22,672.00		-3,617.12
52	TOTAL FUND BALANCE/EQUITY	431,218.73	22,672.00		-3,617.12
53	TOTAL LIABILITIES AND FUND BALANCE	467,391.27	27,278.94		-3,617.12



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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)		102,001.14	88,282.16	19,301.88
02	Taxes Receivable - Real and Personal (120-149)				199.42
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		102,001.14	88,282.16	19,501.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				199.42
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				199.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			273.34	
48	Fund Balance for Budget (961-970)		102,001.14	88,008.82	19,301.88
52	TOTAL FUND BALANCE/EQUITY		102,001.14	88,282.16	19,301.88
53	TOTAL LIABILITIES AND FUND BALANCE		102,001.14	88,282.16	19,501.30

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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)	2,838.55			
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	2,838.55			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,838.55			
52	TOTAL FUND BALANCE/EQUITY	2,838.55			
53	TOTAL LIABILITIES AND FUND BALANCE	2,838.55			

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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)	223,114.49			
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	223,114.49			
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)	223,114.49			
52	TOTAL FUND BALANCE/EQUITY	223,114.49			
53	TOTAL LIABILITIES AND FUND BALANCE	223,114.49			

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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)	3,250.77	10,570.88	3.87	
02	Taxes Receivable - Real and Personal (120-149)			1,002.81	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,250.77	10,570.88	1,006.68	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			1,002.81	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,002.81	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,250.77	10,570.88	3.87	
52	TOTAL FUND BALANCE/EQUITY	3,250.77	10,570.88	3.87	
53	TOTAL LIABILITIES AND FUND BALANCE	3,250.77	10,570.88	1,006.68	

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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)	1,050.00			
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	1,050.00			
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)	1,050.00			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	1,050.00			
53	TOTAL LIABILITIES AND FUND BALANCE	1,050.00			



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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)			41,639.05	
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			41,639.05	
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)			41,639.05	
52	TOTAL FUND BALANCE/EQUITY			41,639.05	
53	TOTAL LIABILITIES AND FUND BALANCE			41,639.05	



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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			234,332.67	
11	Buildings and Building Improvements (331 & 332)			2,671,458.58	
12	Machinery and Equipment (341 & 342)			58,069.74	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				3.87
15	Amounts to be Provided (404-406)				87,417.89
20	TOTAL ASSETS AND OTHER DEBITS			2,963,860.99	87,421.76
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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				6,550.00
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				80,871.76
35	TOTAL LIABILITIES				87,421.76
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			2,963,860.99	
52	TOTAL FUND BALANCE/EQUITY			2,963,860.99	
53	TOTAL LIABILITIES AND FUND BALANCE			2,963,860.99	87,421.76



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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	357,879.14	0.00
1111	District Levy - Real Property	0.00	463,705.65
1112	District Levy - Personal Property	5,411.76	7,113.75
1190	Penalties and Interest on Taxes	1,113.70	3,036.07
1510	Interest Earnings	12,365.07	5,341.20
3110	Direct State Aid	797,705.47	790,321.70
3115	State Spec Ed Allowable Cost Pymt to Districts	46,809.68	40,925.08
3120	State Guaranteed Tax Base Aid	118,291.68	162,104.26
3440	State HB20/SB417 Prop Tax Reimb	52,247.16	46,028.53
3444	State School Block Grant	112,937.88	110,066.70
6100	Material Prior Period Revenue Adjustments	1,534.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,506,296.21	1,628,642.94

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	549,878.49	541,243.58
2XX	Personal Services - Employee Benefits	7,205.44	0.00
3XX	Purchased Professional and Technical Services	16,774.48	17,862.63
4XX	Purchased Property Services	1,768.01	2,250.00
6XX	Supplies and Materials	46,002.28	34,085.06
810	Dues and Fees	815.42	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	44,307.94	35,308.78
6XX	Supplies and Materials	662.15	4,182.44
221X	Improvement of Instruction Services		
810	Dues and Fees	537.60	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	32,936.76	34,671.48
4XX	Purchased Property Services	477.43	240.00
6XX	Supplies and Materials	8,721.42	12,585.42
8XX	Other Expenditures	0.00	275.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	17,883.36	21,618.00
3XX	Purchased Professional and Technical Services	440.26	2,804.07
5XX	Other Purchased Services	19,916.31	23,149.61
6XX	Supplies and Materials	988.93	3,517.87
810	Dues and Fees	3,161.00	4,579.14



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	69,251.26	71,878.36
		3XX	Purchased Professional and Technical Services	1,258.06	2,900.00
		5XX	Other Purchased Services	7,435.72	10,834.91
		6XX	Supplies and Materials	5,111.84	9,866.03
		810	Dues and Fees	432.77	832.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	8,164.79	9,621.72
		2XX	Personal Services - Employee Benefits	100,948.75	161,779.53
		3XX	Purchased Professional and Technical Services	2,554.01	4,543.76
		5XX	Other Purchased Services	1,463.03	2,728.30
		6XX	Supplies and Materials	851.71	1,482.14
		810	Dues and Fees	0.00	37.50
		8XX	Other Expenditures	37.50	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	76,833.79	80,422.84
		3XX	Purchased Professional and Technical Services	3,151.88	2,523.22
		4XX	Purchased Property Services	70,050.26	78,218.04
		5XX	Other Purchased Services	79.86	0.00
		6XX	Supplies and Materials	16,877.64	29,060.73
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	0.00	16,000.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	76,707.90	80,442.19
		3XX	Purchased Professional and Technical Services	2,849.32	2,821.42
		6XX	Supplies and Materials	1,138.18	335.46
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	11,770.09	13,146.76
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	103,643.71	0.00
		4XX	Purchased Property Services	835.83	0.00
		6XX	Supplies and Materials	14,179.55	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	116,434.56
		4XX	Purchased Property Services	0.00	477.65
		6XX	Supplies and Materials	0.00	18,628.48



Trustees' Financial Summary

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22 Jefferson County
0457 Jefferson H S

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	18,777.12	18,390.54
		5XX	Other Purchased Services	23,154.51	20,868.20
		6XX	Supplies and Materials	6,994.71	3,656.03
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	57,798.22	45,802.75
		3XX	Purchased Professional and Technical Services	710.00	0.00
		5XX	Other Purchased Services	41,236.04	42,960.25
		6XX	Supplies and Materials	16,242.46	11,476.10
		810	Dues and Fees	0.00	3,705.00
		8XX	Other Expenditures	4,490.00	0.00
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
		4XX	Purchased Property Services	107,900.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,605,407.79</u>	<u>1,600,248.05</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					371,857.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,628,642.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,600,248.05	(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	39,617.74	Less Last Year	8,651.47	(4b)	30,966.27	
					30,966.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					431,218.73	(5)



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22 Jefferson County
0457 Jefferson 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	61,546.44	57,596.31
1112	District Levy - Personal Property	1,003.59	997.49
1190	Penalties and Interest on Taxes	179.92	414.12
1510	Interest Earnings	27.63	227.97
1900	Other Revenue from Local Sources	5.26	0.00
2220	County On-Schedule Trans Reimb	71,092.79	58,241.57
3210	State On-Schedule Trans Reimb	62,701.10	63,258.13
3440	State HB20/SB417 Prop Tax Reimb	7,603.70	5,295.72
3444	State School Block Grant	18,297.66	17,832.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>222,458.09</u>	<u>203,863.80</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	10,980.00	13,492.95
2XX	Personal Services - Employee Benefits	420.00	2,164.95
25XX	Support Services - Business		
1XX	Personal Services - Salaries	7,513.91	7,895.02
2XX	Personal Services - Employee Benefits	2,075.67	720.18
27XX	Student Transportation Services		
5XX	Other Purchased Services	184,548.24	179,410.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>205,537.82</u>	<u>203,683.67</u>



Trustees' Financial Summary

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22 Jefferson County

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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						22,491.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						203,863.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						203,683.67	(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)						22,672.00	(5)



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22 Jefferson County
0457 Jefferson H S

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1611	National School Lunch Program	21,512.65	25,058.70
1613	Special Milk Program	309.60	251.90
1632	Daily Adult Sales	3,206.00	3,554.00
3220	State Food Services Match	545.80	0.00
4550	Federal Child Nutrition	22,575.20	44,629.50
4910	Federal Other Revenue on Behalf of District - Direct	13,192.11	0.00
6100	Material Prior Period Revenue Adjustments	8,875.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>70,216.67</u>	<u>73,494.10</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	32,574.13	35,931.76
	2XX Personal Services - Employee Benefits	8,312.57	0.00
	4XX Purchased Property Services	718.60	1,731.31
	5XX Other Purchased Services	17,572.08	39,348.89
	6XX Supplies and Materials	1,975.99	4,348.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>61,153.37</u>	<u>81,360.12</u>



Trustees' Financial Summary

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22 Jefferson County

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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,248.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,494.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,360.12	(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)					-3,617.12	(5)



Trustees' Financial Summary

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22 Jefferson County
0457 Jefferson H S

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,720.15	263.27
2240	County Retirement Distribution	194,768.33	171,927.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>196,488.48</u>	<u>172,191.07</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	79,585.31	82,010.05
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,412.80	4,949.25
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,767.02	5,204.80
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,177.47	5,231.71
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,022.91	10,705.33
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,269.22	2,624.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,120.35	11,222.30
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	0.00	5,056.31
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,102.13	10,869.02
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,703.52	1,979.06
310 Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,000.62	0.00
394 State Career & Technical Ed Entitlement - Family & Cons		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	17,405.33



Trustees' Financial Summary

FY2002-03

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22 Jefferson County

0457 Jefferson H S

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,884.95
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	322.33
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,717.66	2,573.09
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	8,365.28	5,538.60
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,714.53	4,394.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>161,958.82</u>	<u>173,970.69</u>



Trustees' Financial Summary

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22 Jefferson County

0457 Jefferson H S

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						103,780.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						172,191.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						173,970.69	(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)						102,001.14	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
100 Significant Need Grant	
3290 State - Other State Grants	70,000.00
192 Murdock Grant	
1900 Other Revenue from Local Sources	6,000.00
282 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
401 Vo Ed Family & Consumer Science	
3290 State - Other State Grants	3,751.00
427 Title I, Part D, Neglected, Dilinquent & At-Risk Y	
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	128,826.00
451 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	16,015.00
470 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
617 Significant Needs (AYA)	
4100 Federal Miscellaneous Grants - Direct from Feds	23,194.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	251,704.00

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

PRC Program Function Object	2003 Value
100 Significant Need Grant	
361 Services for Significant Needs Students	
1XXX Instruction	
3XX Purchased Professional and Techical Services	39,439.83
150 Internal	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	184.11
165 In-State Day Treatment	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	4,542.70



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
175 School to Work	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	199.99
184 Sp Ed Resource Transfer	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	473.59
199 Class size reduction	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	900.00
200 In-State Day Treatment	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	4,983.41
282 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	918.00
401 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
5XX Other Purchased Services	160.00
6XX Supplies and Materials	3,591.00
	3,751.00
401 Subtotal	
427 Title I, Part D, Neglected, Dilinquent & At-Risk Y	
427 Title I, Part D, Neglected, Delinquent & At-Risk Youth	
1XXX Instruction	
3XX Purchased Professional and Techical Services	99,827.79



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
451 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	16,015.00
470 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	430.00
6XX Supplies and Materials	2,570.00
	3,000.00
470 Subtotal	
617 Significant Needs (AYA)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	23,194.00
800 Title I Delinquent	
427 Title I, Part D, Neglected, Delinquent & At-Risk Youth	
1XXX Instruction	
3XX Purchased Professional and Technical Services	13,151.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 210,580.58



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					47,175.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					251,704.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					210,580.58	(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	273.34	Less Last Year	289.99	(4b)	-16.65	
					-16.65	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					88,282.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Significant Need Grant	70,000.00	39439.83	30560.17
150 Internal	0.00	184.11	-184.11
160 Vo Ed Carl D Perkins-Basic	0.00	0.00	.00
165 In-State Day Treatment	0.00	4542.70	-4542.70
175 School to Work	0.00	199.99	-199.99
184 Sp Ed Resource Transfer	0.00	473.59	-473.59
192 Murdock Grant	6,000.00	0.00	6000.00
199 Class size reduction	0.00	900.00	-900.00
200 In-State Day Treatment	0.00	4983.41	-4983.41
282 Gifted & Talented	918.00	918.00	.00
401 Vo Ed Family & Consumer Science	3,751.00	3751.00	.00
427 Title I, Part D, Neglected, Dilinquent & At-Risk Y	128,826.00	99827.79	28998.21
451 Vo Ed Carl D Perkins-Basic	16,015.00	16015.00	.00
470 Jobs for Montana Graduates	3,000.00	3000.00	.00
617 Significant Needs (AYA)	23,194.00	23194.00	.00
800 Title I Delinquent	0.00	13151.16	-13151.16
Total	251,704.00	210,580.58	41,123.42



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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	2,576.62	0.00
1111	District Levy - Real Property	0.00	2,163.79
1112	District Levy - Personal Property	0.00	49.84
1190	Penalties and Interest on Taxes	31.33	24.14
1340	Fees for Adult Education	335.00	200.00
1510	Interest Earnings	601.93	371.33
3440	State HB20/SB417 Prop Tax Reimb	206.42	125.36
3444	State School Block Grant	4,520.76	4,405.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,272.06</u>	<u>7,340.29</u>

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	2,717.07	2,895.46
	3XX Purchased Professional and Technical Services	5,400.00	5,850.00
	6XX Supplies and Materials	180.29	411.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>8,297.36</u>	<u>9,156.96</u>



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						21,118.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,340.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,156.96	(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)						19,301.88	(5)



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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	5,310.00	8,875.00
3260 State Driver's Education Reimbursement	3,595.15	6,525.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,905.15	15,400.65

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	6,980.40	13,180.41
4XX Purchased Property Services	323.65	428.73
6XX Supplies and Materials	506.23	1,355.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,810.28	14,964.98

Schedule of Changes Worksheet

Beginning Fund Balance	2,402.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,400.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,964.98	(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)
	2,838.55	(5)



Trustees' Financial Summary

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24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	7,659.42	2,324.10
1900 Other Revenue from Local Sources	59,706.81	0.00
2114 County Metal Mines License Taxes	29,463.98	12,811.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,830.21	15,135.44

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	10,000.00	0.00
3XX Purchased Professional and Technical Services	97,413.25	39,863.46
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,781.87	0.00
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	8,200.00	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	4,512.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	122,907.42	39,863.46



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24 - Metal Mines Tax Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					247,842.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,135.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,863.46	(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)					223,114.49	(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	10,570.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.00</u>	<u>10,570.88</u>

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,570.88	(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)		10,570.88	(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	95,679.17
1XXX Revenues from Student Activities	89,209.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89,209.36	95,679.17

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	81,232.94	93,212.46
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	108.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	81,340.94	93,212.46

Schedule of Changes Worksheet

Beginning Fund Balance	39,172.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,679.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	93,212.46	(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)	41,639.05	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	70,050.26	78,218.04
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	36,644.82
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	36,644.82

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,213.93
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	52,768.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	83,599.07
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	80,442.19	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	2,821.42	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	335.46	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	13,146.76	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			83,599.07	0.00	0.00	0.00	83,599.07



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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.*