



Trustees' Financial Summary

FY2006-07

Submit ID: 0456-80715024

22 Jefferson County
0456 Boulder Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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 Lorie Carey

Phone #: (406) 225-3740

(Signature)

(Date)

Chair, Board of Trustees Mike Molitor

(Signature)

(Date)

County Superintendent Garry Pace

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY07 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 #
014	OTO Weatherization/Deferred Maintenance	STATE	none	
015	OTO Indian Education for All	STATE	none	
111	Board Discretion	LOCAL		
292	AYA Tuition	LOCAL	None	
511	Title I Improving Basic Programs	FEDERAL	2204563106	84.010A
524	Medicaid CSCT	STATE	med524	
541	Title IV Safe and Drug-Free Schools	FEDERAL	2204561606	84.186A
542	Title IV Safe and Drug-Free Schools	FEDERAL	2204561606	84.186A
570	IDEA Preschool	FEDERAL	2596977907	84.173A
575	21st Century Community Learning	FEDERAL	2204561706	84.287
576	21st Century Community Learning	FEDERAL	2204561707	84.287
598	Tobacco Prevention	STATE	2204569806	
619	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	s358a042634	84.358A
622	Title I Improving Basic Programs	FEDERAL	2204563107	84.010A
623	Title I Improving Basic Programs	FEDERAL	2204563107	84.010A
624	Title II Part A	FEDERAL	2204561407	84.367
625	Title II Part A	FEDERAL	2204561407	84.367
626	Title II, Part D, Ed Technology	FEDERAL	2204566007	84.318
627	Title II, Part D, Ed Technology	FEDERAL	2204566007	84.318
628	Title IV Safe and Drug-Free Schools	FEDERAL	2204561607	84.186A
629	Title IV Safe and Drug-Free Schools	FEDERAL	2204561607	84.186A
630	Title V Part A	FEDERAL	2204563907	84.298
631	Title V Part A	FEDERAL	2204563907	84.298
632	IDEA Part B	FEDERAL	2596977707ALLO	84.027



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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)	144,726.17	-712.09		46.82
02	Taxes Receivable - Real and Personal (120-149)	18,170.68	2,730.06		
03	Taxes Receivable - Protested (150-159)	62,148.58	9,417.11		
04	Receivables from Other Funds (160-179)	288.05			
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	225,333.48	11,435.08		46.82
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	80,319.26	12,147.17		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	80,319.26	12,147.17		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	76,185.03			
48	Fund Balance for Budget (961-970)	68,829.19	-712.09		46.82
52	TOTAL FUND BALANCE/EQUITY	145,014.22	-712.09		46.82
53	TOTAL LIABILITIES AND FUND BALANCE	225,333.48	11,435.08		46.82



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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)	12,908.85	54,420.44	105,886.04	8,593.34
02	Taxes Receivable - Real and Personal (120-149)	864.75			133.98
03	Taxes Receivable - Protested (150-159)	2,589.29			452.71
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	16,362.89	54,420.44	105,886.04	9,180.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,454.04			586.69
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,454.04			586.69
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			14,237.11	
48	Fund Balance for Budget (961-970)	12,908.85	54,420.44	91,648.93	8,593.34
52	TOTAL FUND BALANCE/EQUITY	12,908.85	54,420.44	105,886.04	8,593.34
53	TOTAL LIABILITIES AND FUND BALANCE	16,362.89	54,420.44	105,886.04	9,180.03



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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)	284,971.09			
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	284,971.09			
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)	284,971.09			
52	TOTAL FUND BALANCE/EQUITY	284,971.09			
53	TOTAL LIABILITIES AND FUND BALANCE	284,971.09			



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,698.30	575.26		20,369.17
02	Taxes Receivable - Real and Personal (120-149)				3,936.38
03	Taxes Receivable - Protested (150-159)				12,847.56
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	9,698.30	575.26		37,153.11
LIABILITIES					
21	Payable to Other Funds (601-606)		288.05		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				16,783.94
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		288.05		16,783.94
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	370.85			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	9,327.45	287.21		20,369.17
52	TOTAL FUND BALANCE/EQUITY	9,698.30	287.21		20,369.17
53	TOTAL LIABILITIES AND FUND BALANCE	9,698.30	575.26		37,153.11



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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)	-1,847.50	5,930.68		
02	Taxes Receivable - Real and Personal (120-149)		81.97		
03	Taxes Receivable - Protested (150-159)		141.99		
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	-1,847.50	6,154.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		223.96		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		223.96		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-1,847.50	5,930.68		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	-1,847.50	5,930.68		
53	TOTAL LIABILITIES AND FUND BALANCE	-1,847.50	6,154.64		



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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 Invested in Capital Assets, Net of Related Debt				
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	Invested in Capital Assets, Net of Related Debt				
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)			11,500.28	
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			11,500.28	
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)				
52	TOTAL FUND BALANCE/EQUITY			11,500.28	
53	TOTAL LIABILITIES AND FUND BALANCE			11,500.28	



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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)	122,221.23	73,771.58		
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	122,221.23	73,771.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	12,525.10			
23	Warrants Payable (620)	109,696.13	73,771.58		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	122,221.23	73,771.58		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	122,221.23	73,771.58		



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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)		
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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01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	356,605.06	341,415.23
1112 District Levy - Personal Property	8,617.95	8,119.03
1190 Penalties and Interest on Taxes	1,665.18	2,608.45
1510 Interest Earnings	6,509.85	7,362.35
1900 Other Revenue from Local Sources	350.00	61.60
3110 Direct State Aid	477,419.15	459,935.63
3111 Quality Educator	0.00	33,306.00
3112 At Risk Student	0.00	9,767.80
3113 Indian Education For All	0.00	4,018.80
3114 American Indian Achievement Gap	0.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	29,129.10	35,784.76
3120 State Guaranteed Tax Base Aid	190,476.16	192,078.38
3440 State HB20/SB417 Prop Tax Reimb	745.12	469.46
3444 State School Block Grant	53,472.43	53,878.82
6100 Material Prior Period Revenue Adjustments	150.56	8,440.00

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

1,125,140.56 1,158,646.31

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	475,409.41	461,435.63
2XX Personal Services - Employee Benefits	84,628.17	79,391.20
3XX Purchased Professional and Technical Services	2,321.83	892.65
4XX Purchased Property Services	9,208.76	8,895.18
5XX Other Purchased Services	208.28	215.00
6XX Supplies and Materials	44,009.42	56,971.72
7XX Property and Equipment Acquisition	0.00	1,194.54
21XX Support Services - Students		
1XX Personal Services - Salaries	52,529.31	42,815.70
2XX Personal Services - Employee Benefits	4,210.76	4,534.43
6XX Supplies and Materials	1,496.05	552.83
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	44,075.04	0.00
2XX Personal Services - Employee Benefits	4,700.76	0.00
5XX Other Purchased Services	288.46	0.00
6XX Supplies and Materials	4,861.35	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	46,573.00



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	0.00	5,066.52
		5XX	Other Purchased Services	0.00	192.90
		6XX	Supplies and Materials	100.28	8,516.86
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	11,836.76	14,139.94
		2XX	Personal Services - Employee Benefits	58.20	0.00
		3XX	Purchased Professional and Technical Services	852.00	13.75
		4XX	Purchased Property Services	0.00	1,291.39
		5XX	Other Purchased Services	24,788.03	26,536.30
		6XX	Supplies and Materials	587.72	1,004.24
		810	Dues and Fees	1,685.00	1,730.50
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	62,400.00	69,745.28
		2XX	Personal Services - Employee Benefits	7,477.94	9,119.78
		5XX	Other Purchased Services	1,861.06	3,664.97
		6XX	Supplies and Materials	2,069.72	817.35
		810	Dues and Fees	385.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	8,400.00	8,400.01
		2XX	Personal Services - Employee Benefits	2,397.08	3,627.63
		3XX	Purchased Professional and Technical Services	2,699.91	2,792.49
		5XX	Other Purchased Services	742.54	153.00
		6XX	Supplies and Materials	2,126.58	3,177.98
		810	Dues and Fees	100.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	68,838.77	70,536.99
		2XX	Personal Services - Employee Benefits	19,149.21	17,122.38
		3XX	Purchased Professional and Technical Services	0.00	7,914.00
		4XX	Purchased Property Services	89,529.78	64,297.16
		5XX	Other Purchased Services	99.95	56.26
		6XX	Supplies and Materials	15,921.62	25,982.81
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	60,313.82	68,709.02
		2XX	Personal Services - Employee Benefits	10,754.31	10,574.79
		3XX	Purchased Professional and Technical Services	2,792.62	2,637.31
		5XX	Other Purchased Services	87.48	0.00
		6XX	Supplies and Materials	5,404.63	7,462.19



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	17.40	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	2,330.64	1,829.03
		6XX	Supplies and Materials	478.75	96.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	11,142.00	11,478.00
		2XX	Personal Services - Employee Benefits	65.41	162.38
		3XX	Purchased Professional and Technical Services	1,567.99	2,478.44
		5XX	Other Purchased Services	6,431.12	6,504.00
		6XX	Supplies and Materials	424.58	468.29
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	0.00	18,148.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,153,865.50</u>	<u>1,179,920.01</u>

Schedule of Changes Worksheet

Beginning Fund Balance					157,485.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,158,646.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,179,920.01	(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	76,185.03	Less Last Year	67,382.22	(4b)	8,802.81	
					8,802.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					145,014.22	(5)



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10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1111	District Levy - Real Property	47,683.93	54,693.32
1112	District Levy - Personal Property	1,075.13	1,108.05
1190	Penalties and Interest on Taxes	171.96	328.48
1510	Interest Earnings	0.00	6.28
2220	County On-Schedule Trans Reimb	13,027.22	13,384.13
3210	State On-Schedule Trans Reimb	13,027.24	13,534.50
3440	State HB20/SB417 Prop Tax Reimb	141.57	96.14
3444	State School Block Grant	3,639.48	3,667.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>78,766.53</u>	<u>86,818.04</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,680.71	13,152.37
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	5,460.01	5,623.81
2XX	Personal Services - Employee Benefits	317.43	506.64
25XX	Support Services - Business		
1XX	Personal Services - Salaries	5,600.04	5,600.03
2XX	Personal Services - Employee Benefits	465.99	2,008.17
27XX	Student Transportation Services		
5XX	Other Purchased Services	51,551.98	48,803.67
6XX	Supplies and Materials	4,922.41	10,781.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>78,998.57</u>	<u>86,476.06</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-1,054.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,818.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,476.06	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-712.09	(5)



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12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
1611	National School Lunch Program	30,899.47	26,829.51
4550	Federal Child Nutrition	59,755.85	70,267.09
5200	Sale or Compensation for Loss of Assets	0.00	902.13
5700	Resources Transferred from Other School Districts or Cooperatives	10,850.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,505.63	97,998.73

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

PRC Program Function Object	2006 Value	2007 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	36,759.77	39,918.49
2XX Personal Services - Employee Benefits	15,437.49	17,095.73
4XX Purchased Property Services	1,697.01	803.20
5XX Other Purchased Services	1,590.90	90.00
6XX Supplies and Materials	61,020.01	25,044.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	116,505.18	82,952.36

Schedule of Changes Worksheet

Beginning Fund Balance	-14,999.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97,998.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,952.36	(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)		46.82 (5)



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13 - Tuition Fund

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

PRC Revenue		2006 Value	2007 Value
1111	District Levy - Real Property	9,024.30	16,943.71
1112	District Levy - Personal Property	88.74	229.23
1190	Penalties and Interest on Taxes	8.71	47.16
1510	Interest Earnings	78.61	285.25
3440	State HB20/SB417 Prop Tax Reimb	28.07	22.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,228.43	17,528.30

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	7,474.00	507.00
280	Special Education - Local and State		
1XXX	Instruction		
5XX	Other Purchased Services	0.00	5,776.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		7,474.00	6,283.00

Schedule of Changes Worksheet

Beginning Fund Balance		1,663.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		17,528.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,283.00	(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
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (4)
		12,908.85	(5)



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14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,702.42	2,139.08
2240 County Retirement Distribution	119,632.55	130,736.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,334.97	132,875.85

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	74,448.05	68,964.71
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,097.58	6,445.92
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,081.05	6,440.62
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,396.86	4,098.05
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,962.05	11,347.40
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,851.95	2,006.90
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,843.38	9,958.51
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,116.95	10,391.69
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13.78	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,201.88	1,127.69
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,675.66	5,137.15



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0456 Boulder Elem

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	125,689.19	125,918.64
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Schedule of Changes Worksheet

Beginning Fund Balance		47,463.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		132,875.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		125,918.64	(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)		54,420.44	(5)



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**22 Jefferson County
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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
014 OTO Weatherization/Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	31,141.00
015 OTO Indian Education for All	
3650 OTO Indian Education for All	9,379.23
111 Board Discretion	
1510 Interest Earnings	8,460.27
292 AYA Tuition	
3117 State Tuition for State Placement	12,762.52
524 Medicaid CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	119,026.52
541 Title IV Safe and Drug-Free Schools	
6100 Material Prior Period Revenue Adjustments	1,055.00
570 IDEA Preschool	
4570 IDEA Preschool	1,607.80
576 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	105,000.00
619 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,274.00
622 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	75,330.00
623 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	19,868.00
624 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	20,395.00
625 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	15,466.00
626 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,355.00
627 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	358.00
628 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,154.00
629 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,338.00
630 Title V Part A	
4350 Title V, Part A, Innovative Programs	591.00



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
631 Title V Part A	
4350 Title V, Part A, Innovative Programs	649.00
632 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	14,425.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	453,635.34

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

PRC Program Function Object	2007 Value
014 OTO Weatherization/Deferred Maintenance	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	1,113.00
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	485.00
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	8,984.64
6XX Supplies and Materials	856.00
014 Subtotal	11,438.64
015 OTO Indian Education for All	
365 Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,000.00
6XX Supplies and Materials	2,300.00
015 Subtotal	3,300.00
111 Board Discretion	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	102.30
2XX Personal Services - Employee Benefits	16.40
5XX Other Purchased Services	302.50
6XX Supplies and Materials	38,786.15



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	13,554.00
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	5,300.00
	58,061.35
111 Subtotal	
292 AYA Tuition	
280 Special Education - Local and State	
1XXX Instruction	
8XX Other Expenditures	12,762.52
524 Medicaid CSCT	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	119,026.52
541 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
576 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	64,260.02
2XX Personal Services - Employee Benefits	15,029.88
3XX Purchased Professional and Technical Services	13,616.82
5XX Other Purchased Services	3,762.68
6XX Supplies and Materials	8,330.60
	105,000.00
576 Subtotal	
619 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,686.64
2XX Personal Services - Employee Benefits	4,587.36



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
619 Subtotal	13,274.00
622 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	57,620.14
2XX Personal Services - Employee Benefits	17,709.86
622 Subtotal	75,330.00
623 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,210.44
2XX Personal Services - Employee Benefits	3,657.56
623 Subtotal	19,868.00
624 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	15,140.23
2XX Personal Services - Employee Benefits	5,254.77
624 Subtotal	20,395.00
625 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	10,446.53
2XX Personal Services - Employee Benefits	5,019.47
625 Subtotal	15,466.00
626 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,207.48
2XX Personal Services - Employee Benefits	147.52



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
626 Subtotal	1,355.00
627 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	358.00
628 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	2,154.00
629 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1,114.41
6XX Supplies and Materials	223.59
629 Subtotal	1,338.00
630 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	300.44
2XX Personal Services - Employee Benefits	290.56
630 Subtotal	591.00
631 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	649.00
632 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	7,464.08
2XX Personal Services - Employee Benefits	6,960.92
632 Subtotal	14,425.00



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15 - Miscellaneous Programs Fund

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

0.00 475,792.03



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					127,265.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					453,635.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					475,792.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	14,237.11	Less Last Year	13,460.36	(4b)	776.75	
					776.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					105,886.04	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 OTO Weatherization/Deferred Maintenance	31,141.00	11,438.64	19,702.36
015 OTO Indian Education for All	9,379.23	3,300.00	6,079.23
111 Board Discretion	8,460.27	58,061.35	-49,601.08
292 AYA Tuition	12,762.52	12,762.52	0.00
524 Medicaid CSCT	119,026.52	119,026.52	0.00
541 Title IV Safe and Drug-Free Schools	1,055.00	1,000.00	55.00
570 IDEA Preschool	1,607.80	0.00	1,607.80
576 21st Century Community Learning	105,000.00	105,000.00	0.00
619 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,274.00	13,274.00	0.00
622 Title I Improving Basic Programs	75,330.00	75,330.00	0.00
623 Title I Improving Basic Programs	19,868.00	19,868.00	0.00
624 Title II Part A	20,395.00	20,395.00	0.00
625 Title II Part A	15,466.00	15,466.00	0.00
626 Title II, Part D, Ed Technology	1,355.00	1,355.00	0.00
627 Title II, Part D, Ed Technology	358.00	358.00	0.00
628 Title IV Safe and Drug-Free Schools	2,154.00	2,154.00	0.00
629 Title IV Safe and Drug-Free Schools	1,338.00	1,338.00	0.00
630 Title V Part A	591.00	591.00	0.00
631 Title V Part A	649.00	649.00	0.00
632 IDEA Part B	14,425.00	14,425.00	0.00
Total	453,635.34	475,792.03	-22,156.69



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17 - Adult Education Fund

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

PRC Revenue		2006 Value	2007 Value
1111	District Levy - Real Property	1,918.12	2,812.10
1112	District Levy - Personal Property	35.02	47.89
1190	Penalties and Interest on Taxes	6.22	12.97
1510	Interest Earnings	261.29	416.50
3440	State HB20/SB417 Prop Tax Reimb	1.82	1.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,222.47	3,291.11

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

PRC Program Function Object		2006 Value	2007 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	184.00	0.00
	2XX Personal Services - Employee Benefits	1.36	0.00
	3XX Purchased Professional and Technical Services	795.30	0.00
	5XX Other Purchased Services	0.00	21.00
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	1,092.01	1,124.77
	2XX Personal Services - Employee Benefits	6.38	2.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		2,079.05	1,148.26

Schedule of Changes Worksheet

Beginning Fund Balance		6,450.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,291.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,148.26	(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)		8,593.34	(5)



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24 - Metal Mines Tax Reserve Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	0.00	7,539.82
2114	County Metal Mines License Taxes	0.00	313,431.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	320,971.09

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	36,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	36,000.00

Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				320,971.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				36,000.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				284,971.09	(5)



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28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
3281 State Technology Aid	6,555.64	6,020.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,555.64	6,020.22

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	1,985.99	6,316.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,985.99	6,316.21

Schedule of Changes Worksheet

Beginning Fund Balance	9,623.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,020.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,316.21	(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 370.85 Less Last Year 0.00 (4b) 370.85		
	370.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,698.30	(5)



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29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
3445 State Combined Fund School Block Grant	967.47	974.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	967.47	974.82

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	5,511.90	1,020.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	246.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,758.41	1,020.00

Schedule of Changes Worksheet

Beginning Fund Balance	332.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	974.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,020.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	287.21	(5)



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50 - Debt Service Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	43,188.64	85,354.39
1112 District Levy - Personal Property	1,211.70	1,391.29
1190 Penalties and Interest on Taxes	253.33	421.92
1510 Interest Earnings	1,203.23	1,427.45
3120 State Guaranteed Tax Base Aid	28,891.95	29,438.98
3440 State HB20/SB417 Prop Tax Reimb	44.15	50.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,793.00	118,084.30

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	45,000.00	50,000.00
850 Interest on Debt	52,132.50	50,295.00
860 Agent Fees/Issuance Costs	250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	97,382.50	100,295.00

Schedule of Changes Worksheet

Beginning Fund Balance		2,579.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		118,084.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		100,295.00	(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)		20,369.17	(5)



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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-1,847.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						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)						-1,847.50	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	3,979.10	67.63
1112 District Levy - Personal Property	7.63	1.34
1190 Penalties and Interest on Taxes	3.26	4.08
1510 Interest Earnings	143.15	292.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,133.14	365.84

Schedule of Changes Worksheet

Beginning Fund Balance					5,564.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					365.84	(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)					5,930.68	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1900 Other Revenue from Local Sources	14,445.60	17,498.66
6100 Material Prior Period Revenue Adjustments	2,137.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,582.70	17,498.66

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	12,975.90	14,013.09
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	1,620.14	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,596.04	14,013.09

Schedule of Changes Worksheet

Beginning Fund Balance	8,014.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,498.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,013.09	(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)
	11,500.28	(5)



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Fund	Account	Description	2006 Value	2007 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	31,662.00	30,293.79
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	575,872.60	565,627.21
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	17,105.56	35,557.39
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	2,116.10	1,104.96
XX	XXX 26XX	41X Energy Utility Services	55,958.98	50,411.16
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	7,474.00	6,283.00
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	25,940.92
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,940.92

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,646.37
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,354.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	89,383.31
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.

Percentage of Special Ed Funding in FY2009 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	68,709.02	0.00	0.00	0.00	
280	1XXX	2XX	10,574.79	0.00	0.00	0.00	
280	1XXX	3XX	2,637.31	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	7,462.19	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			89,383.31	0.00	0.00	0.00	89,383.31



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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 FY07.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	85,800.00	0.00	0.00	0.00	85,800.00
Buildings	1,970,889.34	0.00	0.00	0.00	1,970,889.34
Machinery And Equipment	42,210.86	0.00	0.00	0.00	42,210.86
Totals at historical cost	2,098,900.20	0.00	0.00	0.00	2,098,900.20
Less Accumulated depreciation for:					
Building Accum	386,144.00	0.00	39,780.00	0.00	425,924.00
Machinery And Equipment Accum	25,366.00	0.00	1,403.00	0.00	26,769.00
Total accumulated depreciation	411,510.00	0.00	41,183.00	0.00	452,693.00
Governmental activities, capital assets, net	1,687,390.20	0.00	-41,183.00	0.00	1,646,207.20

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	39,780.00	0.00	0.00
Food Service (31XX)	1,403.00	0.00	0.00
Total Depreciation for FY2007	41,183.00	0.00	0.00

*** Has comments.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Bonds:							
1/15/2001 Issue	1,065,000.00	0.00	50,000.00	0.00	1,015,000.00	50,000.00	965,000.00
Compensated	47,043.00	0.00	0.00	0.00	47,043.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,112,043.00	0.00	50,000.00	0.00	1,062,043.00	50,000.00	965,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.