



Trustees' Financial Summary

FY2006-07

Submit ID: 0453-25803120

**22 Jefferson County
0453 Whitehall Elem**

**** Recalculated ****

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 Judy McCrossin

Phone #: (406) 287-3455

(Signature)

(Date)

Chair, Board of Trustees Ray Sacks

(Signature)

(Date)

County Superintendent Garry Pace

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
001	Miscellaneous	LOCAL		
002	Arts	LOCAL		
003	Repair & Maintenance	LOCAL		
004	Special Ed Mini-Grant	LOCAL		
005	Special Ed Mini-Grant	LOCAL		
006	Medicaid	STATE	STATE	State
007	Tobacco Use Prevention	STATE	2204539806	
008	Gifted and Talented	STATE	2204531307	State
009	Services for Significant Needs Students	STATE	22045376200602	State
010	Services for Significant Needs Students	STATE	22045376200602	State
011	State OTO Energy Cost Relief and Transportation	STATE	State	State
012	State OTO Weatherization & Deferred	STATE	STATE	state
013	State OTO Indian Education for All	STATE	STATE	state
014	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041412	84.358A
015	Title I, Part A, Improving Basic Programs	FEDERAL	22-04533105	84.010A
016	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	22-04531405	84.367
017	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	22-04531405	84.367
018	Title II, Part D, Ed Technology	FEDERAL	22-04536005	84.318
019	Title IV, Part A, Safe & Drug-Free	FEDERAL	22-04531605	84.186A
020	Title IV, Part A, Safe & Drug-Free	FEDERAL	22-04531605	84.186A
021	Title V, Part A, Innovative Programs	FEDERAL	22-04533905	84.298
022	IDEA Part B	FEDERAL	22-0453	84.027
023	IDEA Preschool	FEDERAL	22-0453	84.173A
024	E-rate	STATE	306261	



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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)	138,171.36	26,210.96		6,606.42
02	Taxes Receivable - Real and Personal (120-149)	12,472.83	2,878.94		
03	Taxes Receivable - Protested (150-159)	14,770.12	3,378.75		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,050.27	1,470.80		138.87
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	171,464.58	33,939.45		6,745.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				2,957.95
25	Deferred Revenue (680)	27,242.95	6,257.69		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,242.95	6,257.69		2,957.95
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	144,221.63	27,681.76		3,787.34
52	TOTAL FUND BALANCE/EQUITY	144,221.63	27,681.76		3,787.34
53	TOTAL LIABILITIES AND FUND BALANCE	171,464.58	33,939.45		6,745.29



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,786.28	71,515.16	20,542.55	
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)		2,436.37	1,793.70	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,786.28	73,951.53	22,336.25	
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)	2,786.28	73,951.53	22,336.25	
52	TOTAL FUND BALANCE/EQUITY	2,786.28	73,951.53	22,336.25	
53	TOTAL LIABILITIES AND FUND BALANCE	2,786.28	73,951.53	22,336.25	



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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)				8,100.00
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)				
20	TOTAL ASSETS AND OTHER DEBITS				8,100.00
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)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				8,100.00
52	TOTAL FUND BALANCE/EQUITY				8,100.00
53	TOTAL LIABILITIES AND FUND BALANCE				8,100.00



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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)	131,667.84			
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	131,667.84			
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)	131,667.84			
52	TOTAL FUND BALANCE/EQUITY	131,667.84			
53	TOTAL LIABILITIES AND FUND BALANCE	131,667.84			



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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)	-859.17			54,714.31
02	Taxes Receivable - Real and Personal (120-149)	841.16			2,834.39
03	Taxes Receivable - Protested (150-159)	1,071.54			3,588.78
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	429.21			1,310.93
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,482.74			62,448.41
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,912.70			6,423.17
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,912.70			6,423.17
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)	-429.96			56,025.24
52	TOTAL FUND BALANCE/EQUITY	-429.96			56,025.24
53	TOTAL LIABILITIES AND FUND BALANCE	1,482.74			62,448.41



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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)	1,054.47			
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	1,054.47			
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)	1,054.47			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,054.47			
53	TOTAL LIABILITIES AND FUND BALANCE	1,054.47			



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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)	33,298.89			
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	33,298.89			
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	33,298.89			
53	TOTAL LIABILITIES AND FUND BALANCE	33,298.89			



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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)		
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	252,617.83	248,704.74
1112 District Levy - Personal Property	15,781.82	17,095.11
1114 District Levy - Pers Prop/Mobile Homes	523.41	706.99
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,038.35
1190 Penalties and Interest on Taxes	1,642.31	1,599.62
1510 Interest Earnings	6,840.69	10,702.81
3110 Direct State Aid	702,422.36	702,863.75
3111 Quality Educator	0.00	51,186.00
3112 At Risk Student	0.00	11,790.92
3113 Indian Education For All	0.00	6,283.20
3114 American Indian Achievement Gap	0.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	41,890.42	41,992.76
3120 State Guaranteed Tax Base Aid	304,283.60	287,736.82
3440 State HB20/SB417 Prop Tax Reimb	863.13	519.64
3444 State School Block Grant	71,130.92	71,671.51
6100 Material Prior Period Revenue Adjustments	580.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,398,576.79	1,454,892.22

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		
1XX Personal Services - Salaries	698,360.89	725,304.27
2XX Personal Services - Employee Benefits	89,634.91	99,592.70
3XX Purchased Professional and Technical Services	5,200.22	5,347.03
4XX Purchased Property Services	3,537.50	7,658.37
5XX Other Purchased Services	7,986.42	10,786.93
6XX Supplies and Materials	31,068.12	43,645.11
7XX Property and Equipment Acquisition	1,699.00	6,168.00
21XX Support Services - Students		
1XX Personal Services - Salaries	47,565.85	52,466.99
2XX Personal Services - Employee Benefits	5,482.48	6,299.59
3XX Purchased Professional and Technical Services	129.00	0.00
6XX Supplies and Materials	1,618.74	2,307.80
222X Educational Media Services		
1XX Personal Services - Salaries	26,094.40	25,538.23
2XX Personal Services - Employee Benefits	2,757.40	3,121.28
3XX Purchased Professional and Technical Services	0.00	180.00
4XX Purchased Property Services	155.00	0.00
6XX Supplies and Materials	2,220.30	3,354.99



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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			
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	30,535.32	28,683.93
		2XX	Personal Services - Employee Benefits	3,878.59	4,248.54
		3XX	Purchased Professional and Technical Services	3,343.50	2,252.50
		5XX	Other Purchased Services	9,128.94	8,574.86
		6XX	Supplies and Materials	1,228.64	518.84
		810	Dues and Fees	1,570.00	938.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	65,200.79	68,403.28
		2XX	Personal Services - Employee Benefits	5,587.43	5,592.68
		3XX	Purchased Professional and Technical Services	311.50	575.00
		4XX	Purchased Property Services	904.50	597.00
		5XX	Other Purchased Services	761.35	1,176.68
		6XX	Supplies and Materials	7,226.70	4,073.44
		810	Dues and Fees	1,138.00	770.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,698.33	17,226.51
		2XX	Personal Services - Employee Benefits	106.22	2,149.26
		3XX	Purchased Professional and Technical Services	4,137.50	4,051.75
		4XX	Purchased Property Services	352.50	0.00
		5XX	Other Purchased Services	434.43	1,131.71
		6XX	Supplies and Materials	716.91	1,032.76
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	49,232.02	50,485.18
		2XX	Personal Services - Employee Benefits	14,099.55	15,370.97
		3XX	Purchased Professional and Technical Services	1,584.70	0.00
		4XX	Purchased Property Services	71,526.34	76,965.61
		5XX	Other Purchased Services	7,564.00	7,373.00
		6XX	Supplies and Materials	12,135.81	12,518.63
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	1,100.00	0.00
		4XX	Purchased Property Services	8,253.67	11,208.57
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	71,921.59	79,471.75
		2XX	Personal Services - Employee Benefits	10,812.00	6,478.98
		3XX	Purchased Professional and Technical Services	319.00	840.00
		6XX	Supplies and Materials	828.35	1,933.09



Trustees' Financial Summary

FY2006-07

Submit ID: 0453-25803120

22 Jefferson County
0453 Whitehall Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,225.10	3,233.21
365	Indian Education for All				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	3,000.00
		6XX	Supplies and Materials	0.00	1,500.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	15,369.33	16,920.72
		2XX	Personal Services - Employee Benefits	3,091.84	3,146.61
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	264.52
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,838.50	13,547.70
		2XX	Personal Services - Employee Benefits	90.39	117.37
		3XX	Purchased Professional and Technical Services	1,500.00	1,815.36
		5XX	Other Purchased Services	5,625.72	6,315.94
		6XX	Supplies and Materials	1,311.81	1,960.92
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	3,000.00	8,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,373,201.10</u>	<u>1,466,336.16</u>



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**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					155,665.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,454,892.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,466,336.16	(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)					144,221.63	(5)



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**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1111	District Levy - Real Property	47,709.38	60,424.23
1112	District Levy - Personal Property	2,604.22	3,954.88
1114	District Levy - Pers Prop/Mobile Homes	87.56	95.82
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	202.08
1190	Penalties and Interest on Taxes	260.02	253.27
1510	Interest Earnings	284.57	580.13
2220	County On-Schedule Trans Reimb	41,796.86	44,938.94
3210	State On-Schedule Trans Reimb	42,252.84	42,183.69
3440	State HB20/SB417 Prop Tax Reimb	114.78	94.57
3444	State School Block Grant	4,242.06	4,274.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>139,352.29</u>	<u>157,001.91</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	6,750.00	5,375.00
2XX	Personal Services - Employee Benefits	37.53	646.51
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,523.44	3,789.06
2XX	Personal Services - Employee Benefits	13.19	432.84
27XX	Student Transportation Services		
5XX	Other Purchased Services	132,308.19	141,359.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>141,632.35</u>	<u>151,603.39</u>



Trustees' Financial Summary

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**22 Jefferson County
0453 Whitehall Elem**

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						22,283.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						157,001.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						151,603.39	(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)						27,681.76	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	44,888.61	47,292.14
1900	Other Revenue from Local Sources	4.75	0.00
3220	State Food Services Match	0.00	138.87
4550	Federal Child Nutrition	57,062.26	60,550.16
5200	Sale or Compensation for Loss of Assets	0.00	1,169.26
6100	Material Prior Period Revenue Adjustments	0.00	6,872.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>101,955.62</u>	<u>116,022.88</u>

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	62,495.13	62,827.77
	2XX Personal Services - Employee Benefits	4,330.04	5,042.27
	6XX Supplies and Materials	44,775.81	73,382.91
	8XX Other Expenditures	29,535.66	3,202.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>141,136.64</u>	<u>144,455.71</u>

Schedule of Changes Worksheet

Beginning Fund Balance				32,220.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				116,022.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				144,455.71	(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)				3,787.34	(5)



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**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	108.17	150.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	108.17	150.90

Schedule of Changes Worksheet

Beginning Fund Balance	2,635.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,786.28	(5)



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**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	2,529.85	3,463.59
1900	Other Revenue from Local Sources	1,657.95	0.00
2240	County Retirement Distribution	167,688.49	174,164.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>171,876.29</u>	<u>177,628.37</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		
1XXX Instruction		
2XX Personal Services - Employee Benefits	105,101.98	117,176.39
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,941.65	7,556.37
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,808.15	3,678.05
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,441.33	4,905.22
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,515.25	9,851.54
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,805.18	3,026.69
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,184.80	7,270.95
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,496.07	11,445.64
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,812.48	2,074.84
361 Services for Significant Needs Students		
1XXX Instruction		
2XX Personal Services - Employee Benefits	150.21	1,616.78
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,242.96	2,436.95



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**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,019.56	1,951.17
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	9,120.39	9,048.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>166,640.01</u>	<u>182,039.14</u>

Schedule of Changes Worksheet

Beginning Fund Balance					78,362.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					177,628.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					182,039.14	(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)					73,951.53	(5)



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
002 Arts	
1920 Contributions/Donations from Private Sources	500.00
003 Repair & Maintenance	
1900 Other Revenue from Local Sources	6,208.52
004 Special Ed Mini-Grant	
5710 Special Education Resources Transferred from Other School Districts or Cooper	6,000.00
006 Medicaid	
3355 Medicaid - Miscellaneous	5,991.40
008 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,969.00
009 Services for Significant Needs Students	
3610 Services for Significant Needs Students	10,000.00
012 State OTO Weatherization & Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	48,124.00
013 State OTO Indian Education for All	
3650 OTO Indian Education for All	14,663.97
014 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,896.98
015 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	92,997.00
016 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	27,827.00
018 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,673.00
019 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,807.00
021 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	907.00
022 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	13,260.18
024 E-rate	
1900 Other Revenue from Local Sources	5,790.74

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

241,615.79

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



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

PRC Program Function Object	2007 Value
001 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	34.00
002 Arts	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	650.00
003 Repair & Maintenance	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,576.01
004 Special Ed Mini-Grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	5,236.79
2XX Personal Services - Employee Benefits	762.54
6XX Supplies and Materials	0.67
	6,000.00
004 Subtotal	
005 Special Ed Mini-Grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,191.75
006 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,661.49
2XX Personal Services - Employee Benefits	539.90
3XX Purchased Professional and Technical Services	900.00
	3,101.39
006 Subtotal	
007 Tobacco Use Prevention	
329 State Miscellaneous Grants	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,031.00



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
008 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,409.69
2XX Personal Services - Employee Benefits	225.77
6XX Supplies and Materials	333.54
	1,969.00
008 Subtotal	1,969.00
009 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	8,626.02
2XX Personal Services - Employee Benefits	1,373.98
	10,000.00
009 Subtotal	10,000.00
010 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	1,225.95
011 State OTO Energy Cost Relief and Transportation	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,231.06
012 State OTO Weatherization & Deferred Maintenance	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	24,059.68
4XX Purchased Property Services	17,782.65
6XX Supplies and Materials	306.00
	42,148.33
012 Subtotal	42,148.33
013 State OTO Indian Education for All	
365 Indian Education for All	
1XXX Instruction	
1XX Personal Services - Salaries	2,923.92
2XX Personal Services - Employee Benefits	558.75



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
365 Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	58.20
6XX Supplies and Materials	447.50
	3,988.37
013 Subtotal	3,988.37
014 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	327.41
2XX Personal Services - Employee Benefits	50.87
6XX Supplies and Materials	2,518.70
	2,896.98
014 Subtotal	2,896.98
015 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	80,009.83
2XX Personal Services - Employee Benefits	12,118.49
3XX Purchased Professional and Technical Services	775.00
6XX Supplies and Materials	93.68
	92,997.00
015 Subtotal	92,997.00
016 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	23,963.23
2XX Personal Services - Employee Benefits	3,684.89
6XX Supplies and Materials	178.88
	27,827.00
016 Subtotal	27,827.00
017 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	33.55



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
018 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,673.00
019 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,025.00
6XX Supplies and Materials	1,782.00
	2,807.00
019 Subtotal	
020 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	676.01
021 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	775.31
2XX Personal Services - Employee Benefits	123.69
6XX Supplies and Materials	8.00
	907.00
021 Subtotal	
022 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	11,415.84
2XX Personal Services - Employee Benefits	1,844.34
	13,260.18
022 Subtotal	
023 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	756.71



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
024 E-rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	5,790.74
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 <u><u>228,772.03</u></u>



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,492.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					241,615.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					228,772.03	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,336.25	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous	0.00	34.00	-34.00
002 Arts	500.00	650.00	-150.00
003 Repair & Maintenance	6,208.52	3,576.01	2,632.51
004 Special Ed Mini-Grant	6,000.00	6,000.00	0.00
005 Special Ed Mini-Grant	0.00	1,191.75	-1,191.75
006 Medicaid	5,991.40	3,101.39	2,890.01
007 Tobacco Use Prevention	0.00	1,031.00	-1,031.00
008 Gifted and Talented	1,969.00	1,969.00	0.00
009 Services for Significant Needs Students	10,000.00	10,000.00	0.00
010 Services for Significant Needs Students	0.00	1,225.95	-1,225.95
011 State OTO Energy Cost Relief and Transportation	0.00	4,231.06	-4,231.06
012 State OTO Weatherization & Deferred Maintenance	48,124.00	42,148.33	5,975.67
013 State OTO Indian Education for All	14,663.97	3,988.37	10,675.60
014 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,896.98	2,896.98	0.00
015 Title I, Part A, Improving Basic Programs	92,997.00	92,997.00	0.00
016 Title II, Part A, Teacher/Principal Train/Recruit	27,827.00	27,827.00	0.00
017 Title II, Part A, Teacher/Principal Train/Recruit	0.00	33.55	-33.55
018 Title II, Part D, Ed Technology	1,673.00	1,673.00	0.00
019 Title IV, Part A, Safe & Drug-Free	2,807.00	2,807.00	0.00
020 Title IV, Part A, Safe & Drug-Free	0.00	676.01	-676.01
021 Title V, Part A, Innovative Programs	907.00	907.00	0.00
022 IDEA Part B	13,260.18	13,260.18	0.00



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**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
023 IDEA Preschool	0.00	756.71	-756.71
024 E-rate	5,790.74	5,790.74	0.00
Total	<u>241,615.79</u>	<u>228,772.03</u>	<u>12,843.76</u>



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21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
5300 Operating Transfers from Other Funds	3,000.00	8,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,000.00	8,100.00

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	1,823.40	2,906.93
2XX Personal Services - Employee Benefits	40.28	93.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,863.68	3,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,100.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	8,100.00	(5)



Trustees' Financial Summary

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22 Jefferson County
0453 Whitehall Elem

**** Recalculated ****

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	5,886.33	7,048.97
2114	County Metal Mines License Taxes	13,748.39	22,990.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,634.72</u>	<u>30,039.95</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		
1XXX	Instruction		
1XX	Personal Services - Salaries	20,000.00	15,000.00
2XX	Personal Services - Employee Benefits	11,522.00	27,365.90
8XX	Other Expenditures	8,101.43	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>39,623.43</u>	<u>42,365.90</u>

Schedule of Changes Worksheet

Beginning Fund Balance				143,993.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				30,039.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				42,365.90	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				131,667.84	(5)



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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	18,333.87	17,966.89
1112 District Levy - Personal Property	1,133.18	1,239.54
1114 District Levy - Pers Prop/Mobile Homes	32.76	48.79
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	75.97
1190 Penalties and Interest on Taxes	103.55	111.02
1510 Interest Earnings	4.67	8.42
3281 State Technology Aid	9,634.44	9,061.36
3440 State HB20/SB417 Prop Tax Reimb	11.90	5.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,254.37	28,517.32

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	2,558.00	0.00
7XX Property and Equipment Acquisition	6,016.68	7,092.82
329 State Miscellaneous Grants		
1XXX Instruction		
1XX Personal Services - Salaries	12,419.56	14,406.46
2XX Personal Services - Employee Benefits	79.06	131.42
3XX Purchased Professional and Technical Services	0.00	254.00
6XX Supplies and Materials	200.00	1,610.52
7XX Property and Equipment Acquisition	3,364.32	9,292.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,637.62	32,787.70



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**** Recalculated ****

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,840.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28,517.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,787.70	(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)						-429.96	(5)



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**** Recalculated ****

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	76,388.15	53,832.68
1112 District Levy - Personal Property	4,512.09	4,032.98
1114 District Levy - Pers Prop/Mobile Homes	137.43	184.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	318.24
1190 Penalties and Interest on Taxes	437.91	423.29
1510 Interest Earnings	2,687.87	4,056.85
3120 State Guaranteed Tax Base Aid	50,964.04	47,646.35
3440 State HB20/SB417 Prop Tax Reimb	113.37	58.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	135,240.86	110,553.10

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	100,000.00	100,000.00
850 Interest on Debt	15,950.00	14,150.00
860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	116,200.00	114,400.00

Schedule of Changes Worksheet

Beginning Fund Balance	59,872.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,553.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	114,400.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	56,025.24	(5)



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**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	39.10	88.53
5400 Proceeds from Long-Term Liabilities	0.00	6,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39.10	6,588.53

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	6,950.00	6,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,950.00	6,500.00

Schedule of Changes Worksheet

Beginning Fund Balance	965.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,588.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,054.47	(5)



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**** Recalculated ****

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	722.37	978.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	722.37	978.63

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

PRC Program Function Object	2006 Value	2007 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	101.49	119.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	101.49	119.51

Schedule of Changes Worksheet

Beginning Fund Balance	32,439.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	978.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	119.51	(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)	33,298.89	(5)



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**** Recalculated ****

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	46,350.95	57,072.24
XX	39X 1XXX	112 Certified Teacher Staff Salaries	15,369.33	21,254.33
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	13,137.00	11,415.84
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	785,346.20	885,171.45
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	9,980.28	7,066.68
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	62,338.96	65,955.71
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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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	41,992.76
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	41,992.76

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,996.61
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	60,469.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	91,957.03
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	79,471.75	0.00	0.00	0.00	
280	1XXX	2XX	6,478.98	0.00	0.00	0.00	
280	1XXX	3XX	840.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,933.09	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,233.21	0.00	0.00	0.00	
Totals			91,957.03	0.00	0.00	0.00	91,957.03



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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	64,934.00	0.00	0.00	0.00	64,934.00
*** Land Improvements	9,900.00	-5,400.00	0.00	0.00	4,500.00
*** Buildings	3,634,949.45	99,768.55	15,744.00	0.00	3,750,462.00
*** Machinery And Equipment	96,363.50	-9,777.50	25,000.00	6,692.00	104,894.00
Totals at historical cost	3,806,146.95	84,591.05	40,744.00	6,692.00	3,924,790.00
Less Accumulated depreciation for:					
*** Improvement Accum	765.00	-540.00	225.00	0.00	450.00
*** Building Accum	1,051,760.50	180,218.50	66,896.00	0.00	1,298,875.00
*** Machinery And Equipment Accum	63,214.00	13,974.00	7,038.00	0.00	84,226.00
Total accumulated depreciation	1,115,739.50	193,652.50	74,159.00	0.00	1,383,551.00
Governmental activities, capital assets, net	2,690,407.45	-109,061.45	-33,415.00	6,692.00	2,541,239.00

* 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.

*** Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,550.00	0.00	0.00
School Administration (24XX)	1,345.00	0.00	0.00
Operations and Maintenance (26XX)	1,106.00	0.00	0.00
Food Service (31XX)	2,037.00	0.00	0.00
Unallocated	67,121.00	0.00	0.00
Total Depreciation for FY2007	74,159.00	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:							
5/15/2003 Issue	500,000.00	0.00	100,000.00	0.00	400,000.00	100,000.00	300,000.00
Compensated	29,904.70	5,312.00	0.00	0.00	35,216.70	0.00	35,216.70
Loans	0.00	6,500.00	0.00	0.00	6,500.00	255.09	6,244.91
Total Governmental Activity							
Long-Term Liabilities	529,904.70	11,812.00	100,000.00	0.00	441,716.70	100,255.09	341,461.61

* 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.