



# Trustees' Financial Summary

FY2006-07

Submit ID: 0454-94955003

22 Jefferson County  
0454 Whitehall H S

### 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	Science	LOCAL		
002	Repair and Maintenance	LOCAL		
003	Jobs for Montana Graduates	STATE	Subgrant 6-046	State
004	Tobacco Ed	STATE	2204539806	
005	State OTO Energy Cost Relief and Transportation	STATE	State	State
006	State OTO Weatherization & Deferred	STATE	State	state
007	State OTO Indian Education for All	STATE	State	state
008	Vo Ed Family & Consumer Science	STATE	394	State
009	Vo Ed Tech Ed/Industrial Arts	STATE	395	State
010	Vo Ed Business/Marketing	STATE	396	State
011	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A031412	84.358A
012	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A031412	84.358A
013	Title I, Part A, Improving Basic Programs	FEDERAL	2204533104	84.010A
014	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204531405	84.367
015	Title II, Part D, Ed Technology	FEDERAL	2204536005	84.318
016	Title IV Safe and Drug-Free Schools	FEDERAL	2204531605	84.186A
017	Title V, Part A, Innovative Programs	FEDERAL	2204533905	84.298
018	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204548105BG	84.048A
019	Miscellaneous Federal Grant thru OPI	FEDERAL	CTE2003FES	unknown
020	Major Construction	LOCAL		



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	123,517.72	21,531.96		
02	Taxes Receivable - Real and Personal (120-149)	8,303.02	1,562.13	3.60	
03	Taxes Receivable - Protested (150-159)	10,962.31	2,052.66		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,061.60	945.40		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>146,844.65</b>	<b>26,092.15</b>	<b>3.60</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	19,265.33	3,614.79	3.60	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>19,265.33</b>	<b>3,614.79</b>	<b>3.60</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	127,579.32	22,477.36		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>127,579.32</b>	<b>22,477.36</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>146,844.65</b>	<b>26,092.15</b>	<b>3.60</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		-6,027.85	62,999.77	11,264.38
02	Taxes Receivable - Real and Personal (120-149)				168.59
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		34,805.86		.16
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>28,778.01</b>	<b>62,999.77</b>	<b>11,433.13</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				168.59
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>168.59</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		28,778.01	62,999.77	11,264.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>28,778.01</b>	<b>62,999.77</b>	<b>11,264.54</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>28,778.01</b>	<b>62,999.77</b>	<b>11,433.13</b>



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,388.74			5,250.00
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)	3,510.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>12,898.74</b>			<b>5,250.00</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,898.74			5,250.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>12,898.74</b>			<b>5,250.00</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>12,898.74</b>			<b>5,250.00</b>



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	150,456.39			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	150,456.39			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	150,456.39			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	150,456.39			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	150,456.39			



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	72.33			44,069.88
02	Taxes Receivable - Real and Personal (120-149)				4,568.97
03	Taxes Receivable - Protested (150-159)				5,472.93
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				2,396.90
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	72.33			56,508.68
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				10,041.90
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				10,041.90
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	72.33			46,466.78
52	<b>TOTAL FUND BALANCE/EQUITY</b>	72.33			46,466.78
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	72.33			56,508.68



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,901.98			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	84,901.98			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	84,901.98			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	84,901.98			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	84,901.98			





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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			57,383.66	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			57,383.66	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			57,383.66	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			57,383.66	



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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	252,848.02	201,079.88
1112 District Levy - Personal Property	12,817.17	11,601.34
1114 District Levy - Pers Prop/Mobile Homes	470.07	593.47
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	776.02
1190 Penalties and Interest on Taxes	990.78	1,087.92
1510 Interest Earnings	5,890.71	7,070.19
3110 Direct State Aid	666,457.33	668,446.93
3111 Quality Educator	0.00	37,582.00
3112 At Risk Student	0.00	3,891.57
3113 Indian Education For All	0.00	4,569.60
3114 American Indian Achievement Gap	0.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,764.59	32,103.68
3120 State Guaranteed Tax Base Aid	200,195.64	239,756.20
3440 State HB20/SB417 Prop Tax Reimb	9,361.56	5,482.13
3444 State School Block Grant	89,828.21	90,510.90
6100 Material Prior Period Revenue Adjustments	2,772.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,273,396.44</b>	<b>1,306,351.83</b>

### 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	478,689.08	489,509.78
2XX Personal Services - Employee Benefits	59,587.30	47,060.14
3XX Purchased Professional and Technical Services	5,946.77	10,338.50
4XX Purchased Property Services	956.25	5,459.58
5XX Other Purchased Services	11,607.81	13,171.01
6XX Supplies and Materials	31,042.30	38,669.15
7XX Property and Equipment Acquisition	5,135.33	0.00
8XX Other Expenditures	3,302.00	7,624.97
21XX Support Services - Students		
1XX Personal Services - Salaries	52,129.42	56,003.34
2XX Personal Services - Employee Benefits	5,511.24	5,685.23
6XX Supplies and Materials	2,302.19	2,843.41
222X Educational Media Services		
1XX Personal Services - Salaries	26,703.61	27,992.82
2XX Personal Services - Employee Benefits	2,759.78	3,423.93
3XX Purchased Professional and Technical Services	0.00	180.00
4XX Purchased Property Services	100.00	104.19
6XX Supplies and Materials	3,885.45	4,245.41



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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	37,444.62	36,034.77
		2XX	Personal Services - Employee Benefits	3,926.28	4,694.22
		3XX	Purchased Professional and Technical Services	3,704.83	2,105.00
		5XX	Other Purchased Services	10,200.08	10,099.16
		6XX	Supplies and Materials	1,750.79	2,254.48
		810	Dues and Fees	1,675.00	2,073.92
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	74,620.80	71,124.28
		2XX	Personal Services - Employee Benefits	5,647.34	6,982.25
		3XX	Purchased Professional and Technical Services	693.39	183.00
		4XX	Purchased Property Services	374.00	430.00
		5XX	Other Purchased Services	1,418.07	1,517.19
		6XX	Supplies and Materials	2,909.32	1,654.99
		810	Dues and Fees	0.00	978.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	19,230.10	21,352.17
		2XX	Personal Services - Employee Benefits	3,221.54	2,450.01
		3XX	Purchased Professional and Technical Services	4,243.15	4,135.10
		4XX	Purchased Property Services	45.00	0.00
		5XX	Other Purchased Services	918.03	888.38
		6XX	Supplies and Materials	1,058.50	1,463.09
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	33,060.45	39,264.88
		2XX	Personal Services - Employee Benefits	10,528.88	15,016.95
		3XX	Purchased Professional and Technical Services	1,555.61	0.00
		4XX	Purchased Property Services	82,665.77	72,684.11
		5XX	Other Purchased Services	7,564.00	7,373.00
		6XX	Supplies and Materials	16,673.65	10,891.98
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	5,437.50	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	45,861.38	53,152.81
		2XX	Personal Services - Employee Benefits	5,497.99	6,825.94
		3XX	Purchased Professional and Technical Services	50.00	61.41
		6XX	Supplies and Materials	1,527.37	2,043.60
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,445.52	2,471.81





# Trustees' Financial Summary

FY2006-07

Submit ID: 0454-94955003

22 Jefferson County  
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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
280	Special Education - Local and State				
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	55,996.32	59,929.20
		2XX	Personal Services - Employee Benefits	8,330.79	8,924.37
		6XX	Supplies and Materials	8,366.52	8,041.60
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	8,333.00	7,505.00
		2XX	Personal Services - Employee Benefits	55.67	65.03
		5XX	Other Purchased Services	3,402.12	4,779.58
		6XX	Supplies and Materials	5,488.42	2,716.16
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	47,289.50	49,348.38
		2XX	Personal Services - Employee Benefits	307.52	427.58
		5XX	Other Purchased Services	33,428.31	40,593.67
		6XX	Supplies and Materials	8,989.02	29,033.81
		810	Dues and Fees	4,680.00	1,566.58
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	3,000.00	5,250.00
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.04	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,263,274.72</u>	<u>1,315,198.92</u>



# Trustees' Financial Summary

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					136,426.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,306,351.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,315,198.92	(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)					127,579.32	(5)



# Trustees' Financial Summary

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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	39,942.32	41,437.98
1112	District Levy - Personal Property	1,860.82	2,231.83
1114	District Levy - Pers Prop/Mobile Homes	46.11	78.49
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	124.60
1190	Penalties and Interest on Taxes	157.08	151.58
1510	Interest Earnings	296.30	1,164.95
2220	County On-Schedule Trans Reimb	24,122.02	28,181.03
3210	State On-Schedule Trans Reimb	22,057.33	22,139.53
3440	State HB20/SB417 Prop Tax Reimb	1,296.72	932.79
3444	State School Block Grant	3,802.62	3,831.52
6100	Material Prior Period Revenue Adjustments	1,616.02	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>95,197.34</u>	<u>100,274.30</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	41.91
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,523.44	2,104.74
2XX	Personal Services - Employee Benefits	13.19	16.30
27XX	Student Transportation Services		
5XX	Other Purchased Services	86,675.97	91,984.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>96,000.13</u>	<u>99,522.06</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					21,725.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,274.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					99,522.06	(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)					22,477.36	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	3,806.82	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				3,806.82	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(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)					0.00	(5)



# Trustees' Financial Summary

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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	2,403.42	1,042.12
2240 County Retirement Distribution	126,916.86	120,764.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>129,320.28</b>	<b>121,806.71</b>

### 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	73,863.55	79,591.32
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,863.84	8,108.93
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,028.30	4,053.18
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,666.86	5,995.87
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,256.72	10,298.35
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,281.57	3,396.41
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,987.24	5,685.31
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,918.29	7,696.19
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,447.17	8,677.37
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	292.28	323.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,257.05	1,086.68



# Trustees' Financial Summary

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## 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	7,133.74	7,145.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	135,996.61	142,057.94

### Schedule of Changes Worksheet

Beginning Fund Balance	49,029.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121,806.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	142,057.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,778.01	(5)



# Trustees' Financial Summary

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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
<b>003 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>006 State OTO Weatherization &amp; Deferred Maintenance</b>	
3640 OTO Weatherization & Deferred Maintenance	35,272.00
<b>007 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	10,664.71
<b>008 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,060.00
<b>009 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,375.00
<b>010 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	895.00
<b>011 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,341.04
<b>013 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	29,844.50
<b>014 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,890.00
<b>015 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	537.00
<b>016 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,308.00
<b>017 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	600.00
<b>018 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,520.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	123,307.25

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

PRC Program Function Object	2007 Value
<b>001 Science</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	200.00





# Trustees' Financial Summary

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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	
<b>002 Repair and Maintenance</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,478.00
<b>003 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,690.58
6XX Supplies and Materials	2,695.00
	4,385.58
<b>003 Subtotal</b>	
<b>005 State OTO Energy Cost Relief and Transportation</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,075.91
<b>006 State OTO Weatherization &amp; Deferred Maintenance</b>	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	9,522.00
4XX Purchased Property Services	7,913.30
	17,435.30
<b>006 Subtotal</b>	
<b>007 State OTO Indian Education for All</b>	
365 Indian Education for All	
1XXX Instruction	
1XX Personal Services - Salaries	2,923.92
2XX Personal Services - Employee Benefits	632.68
3XX Purchased Professional and Technical Services	57.85
6XX Supplies and Materials	447.50
	4,061.95
<b>007 Subtotal</b>	



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>008 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	1,060.00
<b>009 Vo Ed Tech Ed/Industrial Arts</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,370.68
<b>010 Vo Ed Business/Marketing</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	895.00
<b>011 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	5,692.22
2XX Personal Services - Employee Benefits	1,270.82
3XX Purchased Professional and Technical Services	7,500.00
6XX Supplies and Materials	1,719.86
	16,182.90
<b>011 Subtotal</b>	
<b>012 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	158.14
<b>013 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	24,472.95
2XX Personal Services - Employee Benefits	3,866.81
3XX Purchased Professional and Technical Services	500.00
6XX Supplies and Materials	1,005.24
	29,845.00
<b>013 Subtotal</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>014 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	10,271.94
2XX Personal Services - Employee Benefits	1,618.06
	11,890.00
<b>014 Subtotal</b>	<b>11,890.00</b>
<b>015 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	537.00
<b>016 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	50.00
2XX Personal Services - Employee Benefits	8.10
3XX Purchased Professional and Technical Services	499.90
6XX Supplies and Materials	750.00
	1,308.00
<b>016 Subtotal</b>	<b>1,308.00</b>
<b>017 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	457.13
2XX Personal Services - Employee Benefits	72.77
3XX Purchased Professional and Technical Services	70.10
	600.00
<b>017 Subtotal</b>	<b>600.00</b>
<b>018 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	22.25
6XX Supplies and Materials	10,497.75
	10,520.00
<b>018 Subtotal</b>	<b>10,520.00</b>



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>019 Miscellaneous Federal Grant thru OPI</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	505.04
<b>020 Major Construction</b>	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	7,594.98
 <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	 0.00 <u>113,103.48</u>



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					52,796.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					123,307.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					113,103.48	(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)					62,999.77	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Science	0.00	200.00	-200.00
002 Repair and Maintenance	0.00	1,478.00	-1,478.00
003 Jobs for Montana Graduates	3,000.00	4,385.58	-1,385.58
005 State OTO Energy Cost Relief and Transportation	0.00	3,075.91	-3,075.91
006 State OTO Weatherization & Deferred Maintenance	35,272.00	17,435.30	17,836.70
007 State OTO Indian Education for All	10,664.71	4,061.95	6,602.76
008 Vo Ed Family & Consumer Science	1,060.00	1,060.00	0.00
009 Vo Ed Tech Ed/Industrial Arts	1,375.00	1,370.68	4.32
010 Vo Ed Business/Marketing	895.00	895.00	0.00
011 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,341.04	16,182.90	158.14
012 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	158.14	-158.14
013 Title I, Part A, Improving Basic Programs	29,844.50	29,845.00	-0.50
014 Title II, Part A, Teacher/Principal Train/Recruit	11,890.00	11,890.00	0.00
015 Title II, Part D, Ed Technology	537.00	537.00	0.00
016 Title IV Safe and Drug-Free Schools	1,308.00	1,308.00	0.00
017 Title V, Part A, Innovative Programs	600.00	600.00	0.00
018 Vo Ed Carl Perkins Basic Grant	10,520.00	10,520.00	0.00
019 Miscellaneous Federal Grant thru OPI	0.00	505.04	-505.04
020 Major Construction	0.00	7,594.98	-7,594.98
<b>Total</b>	<u>123,307.25</u>	<u>113,103.48</u>	<u>10,203.77</u>



# Trustees' Financial Summary

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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	12.15	1.35
1112 District Levy - Personal Property	0.25	1.78
1114 District Levy - Pers Prop/Mobile Homes	0.94	0.00
1190 Penalties and Interest on Taxes	3.41	1.12
1340 Fees for Adult Education	400.00	480.00
1510 Interest Earnings	553.81	688.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>970.56</b>	<b>1,172.96</b>

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

PRC Program Function Object	2006 Value	2007 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,937.50	2,230.75
2XX Personal Services - Employee Benefits	12.47	19.33
5XX Other Purchased Services	141.80	0.00
6XX Supplies and Materials	271.60	64.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>2,363.37</b>	<b>2,314.62</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	12,406.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,172.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,314.62	(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)	11,264.54	(5)



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## 18 - Traffic Education Fund

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

PRC Revenue	2006 Value	2007 Value
1311 Driver's Education Fees	5,550.00	5,850.00
3260 State Driver's Education Reimbursement	4,739.37	3,495.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,289.37	9,345.87

### 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	8,831.50	6,365.00
2XX Personal Services - Employee Benefits	46.80	50.82
3XX Purchased Professional and Technical Services	500.00	600.00
4XX Purchased Property Services	114.45	654.09
6XX Supplies and Materials	1,755.86	1,988.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,248.61	9,658.73

## Schedule of Changes Worksheet

Beginning Fund Balance	13,211.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,345.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,658.73	(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)	12,898.74	(5)



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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	5,250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,000.00	5,250.00

### 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	2,120.97	2,781.99
2XX Personal Services - Employee Benefits	2.72	218.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,123.69	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	5,250.00	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,250.00	(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	4,507.73	7,179.12
2114	County Metal Mines License Taxes	27,496.80	45,981.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>32,004.53</u>	<u>53,161.07</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	0.00	5,000.00
2XX	Personal Services - Employee Benefits	9,000.00	19,587.56
8XX	Other Expenditures	0.00	5,725.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>9,000.00</u>	<u>30,312.56</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				127,607.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				53,161.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				30,312.56	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				150,456.39	(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	9,051.92	8,416.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,051.92	8,416.03

### 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		
3XX Purchased Professional and Technical Services	1,387.24	207.85
6XX Supplies and Materials	3,388.73	0.00
7XX Property and Equipment Acquisition	3,993.78	9,075.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,769.75	9,283.14

## Schedule of Changes Worksheet

Beginning Fund Balance	939.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,416.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,283.14 (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)	72.33 (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	2,609.60	2,629.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,609.60	2,629.43

### 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	5,461.30	2,629.43
7XX Property and Equipment Acquisition	3,495.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,956.30	2,629.43

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,629.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,629.43	(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)
		(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	96,116.35	116,604.09
1112 District Levy - Personal Property	5,325.03	6,109.22
1114 District Levy - Pers Prop/Mobile Homes	238.59	271.37
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	290.87
1190 Penalties and Interest on Taxes	530.64	493.59
1510 Interest Earnings	3,513.44	3,441.44
3120 State Guaranteed Tax Base Aid	16,042.47	46,847.10
3440 State HB20/SB417 Prop Tax Reimb	2,847.12	2,307.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	124,613.64	176,364.96

### 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	150,000.00	150,000.00
850 Interest on Debt	9,315.00	6,615.00
860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	159,565.00	156,865.00

## Schedule of Changes Worksheet

Beginning Fund Balance	26,966.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	176,364.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	156,865.00	(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)	46,466.78	(5)



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## 60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	3,941.24	4,605.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,941.24	4,605.58

### 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		
4XX Purchased Property Services	30,376.40	622.45
7XX Property and Equipment Acquisition	0.00	340.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	30,376.40	963.39

## Schedule of Changes Worksheet

Beginning Fund Balance	81,259.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,605.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	963.39	(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)	84,901.98	(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
1700 Student Extracurricular Activity Receipts	130,346.07	128,733.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	130,346.07	128,733.44

### 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	119,559.71	129,418.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	119,559.71	129,418.49

## Schedule of Changes Worksheet

Beginning Fund Balance	58,068.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128,733.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129,418.49	(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)	57,383.66	(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	35,148.65	43,447.24
XX	39X 1XXX	112 Certified Teacher Staff Salaries	43,375.80	59,929.20
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	5,989.07	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	507,943.73	602,758.01
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	5,831.07	8,961.46
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	67,946.22	62,726.64
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	340.94
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	7,594.98
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,103.68
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,103.68

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,700.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,229.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	64,555.57
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	53,152.81	0.00	0.00	0.00	
280	1XXX	2XX	6,825.94	0.00	0.00	0.00	
280	1XXX	3XX	61.41	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	2,043.60	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,471.81	0.00	0.00	0.00	
<b>Totals</b>			64,555.57	0.00	0.00	0.00	64,555.57



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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	46,776.95	0.00	0.00	0.00	46,776.95
Land Improvements	5,400.00	5,400.05	0.00	0.00	10,800.05
Buildings	1,438,348.45	-99,769.45	15,247.00	0.00	1,353,826.00
Machinery And Equipment	145,908.50	9,777.50	0.00	5,995.00	149,691.00
Totals at historical cost	1,636,433.90	-84,591.90	15,247.00	5,995.00	1,561,094.00
Less Accumulated depreciation for:					
Improvement Accum	540.00	540.00	540.00	0.00	1,620.00
Building Accum	845,040.02	-996.02	28,952.00	0.00	872,996.00
Machinery And Equipment Accum	58,252.00	-13,648.00	11,956.00	0.00	56,560.00
Total accumulated depreciation	903,832.02	-14,104.02	41,448.00	0.00	931,176.00
Governmental activities, capital assets, net	732,601.88	-70,487.88	-26,201.00	5,995.00	629,918.00

\* 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)	8,928.00	0.00	0.00
School Administration (24XX)	1,299.00	0.00	0.00
Operations and Maintenance (26XX)	922.00	0.00	0.00
Extracurricular (34XX, 35XX)	807.00	0.00	0.00
Unallocated	29,492.00	0.00	0.00
Total Depreciation for FY2007	41,448.00	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-
<b>Governmental Activities *</b>							
Bonds:							
5/15/2003 Issue	280,000.00	0.00	150,000.00	0.00	130,000.00	130,000.00	0.00
Compensated	16,102.53	2,860.31	0.00	0.00	18,962.84	0.00	18,962.84
Total Governmental Activity							
Long-Term Liabilities	296,102.53	2,860.31	150,000.00	0.00	148,962.84	130,000.00	18,962.84

\* 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.