



# Trustees' Financial Summary

FY2007-08

Submit ID: 0453-29003948

**22 Jefferson County  
0453 Whitehall Elem**

**Due Dates:**

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

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

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Judy McCrossin

**Phone #:** (406) 287-3455

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Deanne Learn

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Garry Pace

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY08 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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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Arts	LOCAL		
002	E-rate	STATE	306261	
003	Gifted and Talented	STATE	2204531307	State
004	IDEA Part B	FEDERAL	22-0453	84.027
005	Medicaid	STATE	STATE	State
006	Miscellaneous	LOCAL		
007	Repair & Maintenance	LOCAL		
008	Services for Significant Needs Students	STATE	22045376200602	State
009	Special Ed Mini-Grant	LOCAL		
010	State OTO Indian Education for All	STATE	STATE	state
011	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
012	Title I, Part A, Improving Basic Programs	FEDERAL	22-04533105	84.010A
013	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	22-04531405	84.367
014	Title II, Part D, Ed Technology	FEDERAL	22-04536005	84.318
015	Title IV, Part A, Safe & Drug-Free	FEDERAL	22-04531605	84.186A
016	Title V, Part A, Innovative Programs	FEDERAL	22-04533905	84.298
017	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	FEDERAL	S358A041412	84.358A
018	Capital Investment/Deferred Maintenance	STATE	State	
019	OTO Full-Time Kindergarten	STATE	State	
020	KEDS-Data System	STATE	State	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation 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)	119,229.07	24,139.08		-4,808.12
02	Taxes Receivable - Real and Personal (120-149)	15,981.11	4,810.68		
03	Taxes Receivable - Protested (150-159)	26,067.86	7,028.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,140.06	1,909.05		165.30
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>	167,418.10	37,887.37		-4,642.82
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				2,376.37
25	Deferred Revenue (680)	42,048.97	11,839.24		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	42,048.97	11,839.24		2,376.37
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	125,369.13	26,048.13		-7,019.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	125,369.13	26,048.13		-7,019.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	167,418.10	37,887.37		-4,642.82



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## Balance Sheet

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)	-35.58	58,165.83	42,211.35	
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)		3.48	24,852.94	
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>	-35.58	58,169.31	67,064.29	
<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)			67.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			67.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-35.58	58,169.31	66,997.29	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-35.58	58,169.31	66,997.29	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-35.58	58,169.31	67,064.29	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				11,227.25
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				11,227.25
<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)				11,227.25
52	<b>TOTAL FUND BALANCE/EQUITY</b>				11,227.25
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				11,227.25



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## Balance Sheet

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)	171,741.10			
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>	171,741.10			
<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)	171,741.10			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	171,741.10			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	171,741.10			



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## Balance Sheet

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)	-981.08			48,607.73
02	Taxes Receivable - Real and Personal (120-149)	1,218.35			3,676.03
03	Taxes Receivable - Protested (150-159)	1,964.53			6,199.94
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,356.89			1,402.45
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>	3,558.69			59,886.15
<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)	3,182.88			9,875.97
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,182.88			9,875.97
<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)	375.81			50,010.18
52	<b>TOTAL FUND BALANCE/EQUITY</b>	375.81			50,010.18
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,558.69			59,886.15



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	975.52			
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>	975.52			
<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)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	975.52			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	975.52			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	975.52			





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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service 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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
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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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,722.17			
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>	33,722.17			
<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)				
45	Assets Held in Trusts	33,722.17			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	33,722.17			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	33,722.17			



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## Balance Sheet

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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (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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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	248,704.74	234,592.88
1112 District Levy - Personal Property	17,095.11	8,887.63
1114 District Levy - Pers Prop/Mobile Homes	706.99	175.56
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,038.35	738.00
1190 Penalties and Interest on Taxes	1,599.62	1,007.59
1510 Interest Earnings	10,702.81	7,443.20
3110 Direct State Aid	702,863.75	707,069.20
3111 Quality Educator	51,186.00	78,769.02
3112 At Risk Student	11,790.92	12,061.38
3113 Indian Education For All	6,283.20	6,222.00
3114 American Indian Achievement Gap	1,000.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	41,992.76	43,795.63
3120 State Guaranteed Tax Base Aid	287,736.82	310,675.86
3440 State HB20/SB417 Prop Tax Reimb	519.64	268.60
3444 State School Block Grant	71,671.51	72,216.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,454,892.22</b>	<b>1,485,122.76</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	725,304.27	695,961.00
2XX Personal Services - Employee Benefits	99,592.70	100,388.81
3XX Purchased Professional and Technical Services	5,347.03	9,186.86
4XX Purchased Property Services	7,658.37	6,492.29
5XX Other Purchased Services	10,786.93	11,097.81
6XX Supplies and Materials	43,645.11	58,620.14
7XX Property and Equipment Acquisition	6,168.00	23,001.44
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	52,466.99	40,268.38
2XX Personal Services - Employee Benefits	6,299.59	4,266.02
6XX Supplies and Materials	2,307.80	1,604.06
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	25,538.23	32,179.00
2XX Personal Services - Employee Benefits	3,121.28	3,533.45
3XX Purchased Professional and Technical Services	180.00	0.00
6XX Supplies and Materials	3,354.99	5,276.22
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	28,683.93	25,800.00
2XX Personal Services - Employee Benefits	4,248.54	4,787.91



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			3XX Purchased Professional and Technical Services	2,252.50	3,303.37
			5XX Other Purchased Services	8,574.86	7,862.07
			6XX Supplies and Materials	518.84	2,362.27
			810 Dues and Fees	938.00	1,424.25
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	68,403.28	71,321.00
			2XX Personal Services - Employee Benefits	5,592.68	7,167.76
			3XX Purchased Professional and Technical Services	575.00	490.00
			4XX Purchased Property Services	597.00	280.00
			5XX Other Purchased Services	1,176.68	822.26
			6XX Supplies and Materials	4,073.44	1,992.49
			810 Dues and Fees	770.00	385.00
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	17,226.51	21,817.84
			2XX Personal Services - Employee Benefits	2,149.26	1,751.71
			3XX Purchased Professional and Technical Services	4,051.75	4,177.20
			5XX Other Purchased Services	1,131.71	887.50
			6XX Supplies and Materials	1,032.76	1,521.44
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	50,485.18	48,972.29
			2XX Personal Services - Employee Benefits	15,370.97	11,500.93
			3XX Purchased Professional and Technical Services	0.00	4,175.55
			4XX Purchased Property Services	76,965.61	92,220.71
			5XX Other Purchased Services	7,373.00	6,405.25
			6XX Supplies and Materials	12,518.63	24,594.72
<b>4XXX Facilities Acquisition and Construction Services</b>					
			3XX Purchased Professional and Technical Services	0.00	5,837.00
			4XX Purchased Property Services	11,208.57	2,078.49
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	79,471.75	89,112.50
			2XX Personal Services - Employee Benefits	6,478.98	6,308.55
			3XX Purchased Professional and Technical Services	840.00	807.83
			6XX Supplies and Materials	1,933.09	2,680.13
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Coopera	3,233.21	3,235.01
<b>360 State Gifted &amp; Talented Reimbursement</b>					
<b>1XXX Instruction</b>					
			6XX Supplies and Materials	0.00	1,543.54
<b>365 OTO Indian Education for All</b>					
<b>1XXX Instruction</b>					





# Trustees' Financial Summary

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22 Jefferson County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2007 Value	2008 Value
	365	OTO	Indian Education for All		
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	3,000.00	0.00
			6XX Supplies and Materials	1,500.00	0.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			1XX Personal Services - Salaries	16,920.72	17,717.04
			2XX Personal Services - Employee Benefits	3,146.61	1,140.55
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials	264.52	301.70
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	13,547.70	15,860.69
			2XX Personal Services - Employee Benefits	117.37	125.82
			3XX Purchased Professional and Technical Services	1,815.36	1,456.67
			5XX Other Purchased Services	6,315.94	6,255.62
			6XX Supplies and Materials	1,960.92	4,779.35
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	8,100.00	6,835.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,466,336.16</u>	<u>1,503,975.26</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					144,221.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,485,122.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,503,975.26	(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)					125,369.13	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	60,424.23	72,837.18
1112 District Levy - Personal Property	3,954.88	2,578.74
1114 District Levy - Pers Prop/Mobile Homes	95.82	30.51
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	202.08	230.98
1190 Penalties and Interest on Taxes	253.27	258.85
1510 Interest Earnings	580.13	732.11
2220 County On-Schedule Trans Reimb	44,938.94	39,537.48
3210 State On-Schedule Trans Reimb	42,183.69	38,378.88
3440 State HB20/SB417 Prop Tax Reimb	94.57	52.48
3444 State School Block Grant	4,274.30	4,306.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>157,001.91</b>	<b>158,943.99</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	5,375.00	7,525.00
2XX Personal Services - Employee Benefits	646.51	959.69
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	3,789.06	5,073.38
2XX Personal Services - Employee Benefits	432.84	940.24
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	141,359.98	146,079.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>151,603.39</b>	<b>160,577.62</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						27,681.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						158,943.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						160,577.62 (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)						26,048.13 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2007 Value	2008 Value
1611 National School Lunch Program	47,292.14	55,401.42
3220 State Food Services Match	138.87	165.30
4550 Federal Child Nutrition	60,550.16	65,258.06
5200 Sale or Compensation for Loss of Assets	1,169.26	0.00
6100 Material Prior Period Revenue Adjustments	6,872.45	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	116,022.88	120,824.78

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

PRC Program Function Object	2007 Value	2008 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	62,827.77	66,638.38
2XX Personal Services - Employee Benefits	5,042.27	4,055.88
6XX Supplies and Materials	73,382.91	60,405.51
8XX Other Expenditures	3,202.76	531.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	144,455.71	131,631.31

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,787.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,824.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	131,631.31	(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)	-7,019.19	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	150.90	106.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	150.90	106.57

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

PRC Program Function Object	2007 Value	2008 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	2,928.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,928.43

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,786.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,928.43	(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)	-35.58	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	3,463.59	2,807.55
2240 County Retirement Distribution	174,164.78	148,213.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	177,628.37	151,021.50

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	117,176.39	102,165.11
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	7,556.37	5,883.65
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,678.05	4,701.70
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,905.22	4,869.14
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	9,851.54	10,420.77
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,026.69	3,929.10
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,270.95	7,155.38
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	11,445.64	13,020.30
<b>329 State Miscellaneous Grants</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,074.84	0.00
<b>360 State Gifted &amp; Talented Reimbursement</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	15.91
<b>361 Services for Significant Needs Students</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,616.78	0.00
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,436.95	2,588.65
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Program Function Object	2007 Value	2008 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,951.17	2,317.42
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,048.55	9,736.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	182,039.14	166,803.72

### Schedule Of Changes Worksheet

Beginning Fund Balance		73,951.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		151,021.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		166,803.72 (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)		58,169.31 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2008 Value</b>
<b>002 E-rate</b>	
1900 Other Revenue from Local Sources	6,855.64
<b>003 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,693.00
<b>004 IDEA Part B</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	13,260.00
<b>005 Medicaid</b>	
3355 Medicaid - Miscellaneous	5,141.77
<b>006 Miscellaneous</b>	
9710 Residual Equity Transfers In	2,928.43
<b>007 Repair &amp; Maintenance</b>	
1900 Other Revenue from Local Sources	1,774.60
<b>008 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	10,000.00
<b>009 Special Ed Mini-Grant</b>	
5710 Special Education Resources Transferred from Other School Districts or Coop	5,000.00
<b>010 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	2,962.45
<b>012 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	91,875.00
<b>013 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	28,344.00
<b>014 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,705.00
<b>015 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,821.00
<b>016 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	862.00
<b>017 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,693.48
<b>018 Capital Investment/Deferred Maintenance</b>	
3660 OTO Capital Invest & Deferred Maintenance	67,430.88
<b>019 OTO Full-Time Kindergarten</b>	
3670 OTO Full-Time Kindergarten Start-up	24,978.38
<b>020 KEDS-Data System</b>	
3680 K-12 Education Data Systems	941.16

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

276,266.79





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
<b>002 E-rate</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	6,855.64
<b>003 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	95.78
2XX Personal Services - Employee Benefits	13.12
3XX Purchased Professional and Technical Services	1,568.20
6XX Supplies and Materials	15.90
<b>003 Subtotal</b>	1,693.00
<b>004 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	11,435.39
2XX Personal Services - Employee Benefits	1,824.61
<b>004 Subtotal</b>	13,260.00
<b>005 Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	405.08
2XX Personal Services - Employee Benefits	65.36
3XX Purchased Professional and Technical Services	489.14
<b>005 Subtotal</b>	959.58
<b>007 Repair &amp; Maintenance</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	2,632.51
<b>008 Services for Significant Needs Students</b>	
<b>361 Services for Significant Needs Students</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,628.06
2XX Personal Services - Employee Benefits	1,371.94
<b>008 Subtotal</b>	10,000.00
<b>009 Special Ed Mini-Grant</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,342.41
2XX Personal Services - Employee Benefits	657.59



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
009 Special Ed Mini-Grant	
280 Special Education - Local and State	
009 Subtotal	5,000.00
011 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,431.90
6XX Supplies and Materials	2,543.77
011 Subtotal	5,975.67
012 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	78,927.61
2XX Personal Services - Employee Benefits	11,972.98
6XX Supplies and Materials	974.41
012 Subtotal	91,875.00
013 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	24,442.92
2XX Personal Services - Employee Benefits	3,901.08
013 Subtotal	28,344.00
014 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,705.00
015 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	2,888.00
016 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	737.76
2XX Personal Services - Employee Benefits	124.24
016 Subtotal	862.00
017 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
<b>017 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,396.69
2XX Personal Services - Employee Benefits	498.29
3XX Purchased Professional and Technical Services	2,415.00
6XX Supplies and Materials	513.50
7XX Property and Equipment Acquisition	870.00
	7,693.48
<b>017 Subtotal</b>	
<b>018 Capital Investment/Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	37,277.25
<b>019 OTO Full-Time Kindergarten</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,533.00
2XX Personal Services - Employee Benefits	2,051.62
	14,584.62
<b>019 Subtotal</b>	
	231,605.75

### Schedule Of Changes Worksheet

Beginning Fund Balance	22,336.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	276,266.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	231,605.75	(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)	66,997.29	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 E-rate	6,855.64	6,855.64	0.00
003 Gifted and Talented	1,693.00	1,693.00	0.00
004 IDEA Part B	13,260.00	13,260.00	0.00
005 Medicaid	5,141.77	959.58	4,182.19
006 Miscellaneous	2,928.43	0.00	2,928.43
007 Repair & Maintenance	1,774.60	2,632.51	-857.91
008 Services for Significant Needs Students	10,000.00	10,000.00	0.00
009 Special Ed Mini-Grant	5,000.00	5,000.00	0.00
010 State OTO Indian Education for All	2,962.45	0.00	2,962.45
011 State OTO Weatherization & Deferred Maintenance	0.00	5,975.67	-5,975.67
012 Title I, Part A, Improving Basic Programs	91,875.00	91,875.00	0.00
013 Title II, Part A, Teacher/Principal Train/Recruit	28,344.00	28,344.00	0.00
014 Title II, Part D, Ed Technology	1,705.00	1,705.00	0.00
015 Title IV, Part A, Safe & Drug-Free	2,821.00	2,888.00	-67.00
016 Title V, Part A, Innovative Programs	862.00	862.00	0.00
017 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	7,693.48	7,693.48	0.00
018 Capital Investment/Deferred Maintenance	67,430.88	37,277.25	30,153.63
019 OTO Full-Time Kindergarten	24,978.38	14,584.62	10,393.76
020 KEDS-Data System	941.16	0.00	941.16
<b>Total</b>	<b>276,266.79</b>	<b>231,605.75</b>	<b>44,661.04</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2007 Value	2008 Value
5300 Operating Transfers from Other Funds	8,100.00	6,835.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,100.00	6,835.77

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,906.93	3,269.26
2XX Personal Services - Employee Benefits	93.07	439.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,000.00	3,708.52

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,100.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,835.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,708.52	(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)	11,227.25	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	7,048.97	6,175.83
2114 County Metal Mines License Taxes	22,990.98	53,739.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	30,039.95	59,915.18

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	15,000.00	0.00
2XX Personal Services - Employee Benefits	27,365.90	0.00
8XX Other Expenditures	0.00	19,841.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	42,365.90	19,841.92

### Schedule Of Changes Worksheet

Beginning Fund Balance	131,667.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,915.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,841.92	(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)	171,741.10	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	17,966.89	19,175.22
1112 District Levy - Personal Property	1,239.54	677.46
1114 District Levy - Pers Prop/Mobile Homes	48.79	12.30
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	75.97	57.71
1190 Penalties and Interest on Taxes	111.02	74.91
1510 Interest Earnings	8.42	4.79
3281 State Technology Aid	9,061.36	1,694.06
3440 State HB20/SB417 Prop Tax Reimb	5.33	3.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>28,517.32</b>	<b>21,700.01</b>

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	0.00	14,361.44
6XX Supplies and Materials	0.00	513.93
7XX Property and Equipment Acquisition	7,092.82	1,391.68
<b>329 State Miscellaneous Grants</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	14,406.46	0.00
2XX Personal Services - Employee Benefits	131.42	0.00
3XX Purchased Professional and Technical Services	254.00	0.00
6XX Supplies and Materials	1,610.52	1,047.99
7XX Property and Equipment Acquisition	9,292.48	3,579.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>32,787.70</b>	<b>20,894.24</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						-429.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,700.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,894.24 (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)						375.81 (5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	53,832.68	53,672.66
1112 District Levy - Personal Property	4,032.98	2,001.64
1114 District Levy - Pers Prop/Mobile Homes	184.60	40.03
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	318.24	168.97
1190 Penalties and Interest on Taxes	423.29	236.35
1510 Interest Earnings	4,056.85	2,832.90
3120 State Guaranteed Tax Base Aid	47,646.35	47,200.81
3440 State HB20/SB417 Prop Tax Reimb	58.11	31.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	110,553.10	106,184.94

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

PRC Program Function Object	2007 Value	2008 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
840 Principal On Debt	100,000.00	100,000.00
850 Interest on Debt	14,150.00	11,950.00
860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	114,400.00	112,200.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	56,025.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106,184.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	112,200.00	(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)	50,010.18	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	88.53	25.98
5400 Proceeds from Long-Term Liabilities	6,500.00	77,984.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,588.53	78,009.98

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	6,500.00	77,984.00
8XX Other Expenditures	0.00	104.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,500.00	78,088.93

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,054.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,009.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,088.93	(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)	975.52	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	978.63	1,177.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	978.63	1,177.27

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

PRC Program Function Object	2007 Value	2008 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	119.51	753.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	119.51	753.99

#### Schedule Of Changes Worksheet

Beginning Fund Balance	33,298.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,177.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	753.99	(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)	33,722.17	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	57,072.24	67,998.20
XX	39X 1XXX 112	Certified Teacher Staff Salaries	21,254.33	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	11,415.84	11,435.39
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	885,171.45	842,150.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,066.68	7,245.89
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	65,955.71	77,013.46
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



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	42,015.88
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	42,015.88

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,004.32
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	60,502.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	102,144.02
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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2010 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	89,112.50	0.00	0.00	0.00
280	1XXX	2XX	6,308.55	0.00	0.00	0.00
280	1XXX	3XX	807.83	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	2,680.13	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	3,235.01	0.00	0.00	0.00
<b>Totals</b>			102,144.02	0.00	0.00	102,144.02

*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 FY08.



# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	64,934.00	0.00	0.00	0.00	64,934.00
Land Improvements	4,500.00	0.00	0.00	0.00	4,500.00
Buildings	3,750,462.00	0.00	90,334.00	179,223.00	3,661,573.00
Machinery and Equipment	104,894.00	0.00	7,755.00	0.00	112,649.00
Totals at Historical Cost	3,924,790.00	0.00	98,089.00	179,223.00	3,843,656.00
Less Accumulated Depreciation For:					
Improvement Accum	450.00	0.00	225.00	0.00	675.00
Building Accum	1,298,875.00	0.00	67,684.00	179,223.00	1,187,336.00
*** Machinery and Equipment Accum	84,226.00	0.00	7,038.00	0.00	91,264.00
Total Accumulated Depreciation	1,383,551.00	0.00	74,947.00	179,223.00	1,279,275.00
Governmental Activities, Capital Assets, net	2,541,239.00	0.00	23,142.00	0.00	2,564,381.00

\* 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 FY2008	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	67,909.00	0.00	179,223.00
Total Depreciation for FY2008	74,947.00	0.00	179,223.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
<b>Governmental Activities*</b>							
Bonds							
05/15/2003	400,000.00	0.00	100,000.00	0.00	300,000.00	100,000.00	200,000.00
Compensated Absences	35,216.70	2,207.48	0.00	0.00	37,424.18	0.00	37,424.18
Loans Payable	6,500.00	77,984.00	23,610.88	0.00	60,873.12	5,280.59	55,592.53
Total Governmental Activity Long-Term Liabilities	441,716.70	80,191.48	123,610.88	0.00	398,297.30	105,280.59	293,016.71

\* 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.