



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

**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: 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.



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Jobs for Montana Graduates	STATE	Subgrant 6-046	State
002	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204548105BG	84.048A
003	State OTO Indian Education for All	STATE	State	state
004	Vo Ed Family & Consumer Science	STATE	394	State
005	Vo Ed Tech Ed/Industrial Arts	STATE	395	State
006	Vo Ed Business/Marketing	STATE	396	State
007	KEDS - Data Systems	STATE	State	
008	Special Ed Mini-Grant	LOCAL		
009	Capital Invest/Deferred Maintenance	STATE	State	
010	Title I, Part A, Improving Basic Programs	FEDERAL	2204533104	84.010A
011	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204531405	84.367
012	Title II, Part D, Ed Technology	FEDERAL	2204536005	84.318
013	Title IV Safe and Drug-Free Schools	FEDERAL	2204531605	84.186A
014	Title V, Part A, Innovative Programs	FEDERAL	2204533905	84.298
015	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A031412	84.358A
016	State OTO Weatherization & Deferred Maintenance	STATE	State	state



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	113,923.82	10,355.36		
02	Taxes Receivable - Real and Personal (120-149)	10,720.19	1,977.26		
03	Taxes Receivable - Protested (150-159)	18,058.24	3,364.48		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,722.84	1,003.88		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	147,425.09	16,700.98		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	28,778.43	5,341.74		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	28,778.43	5,341.74		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	118,646.66	11,359.24		
52	TOTAL FUND BALANCE/EQUITY	118,646.66	11,359.24		
53	TOTAL LIABILITIES AND FUND BALANCE	147,425.09	16,700.98		



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		45,476.66	63,398.01	10,559.86
02	Taxes Receivable - Real and Personal (120-149)				167.74
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		5,342.32	22,694.72	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		50,818.98	86,092.73	10,727.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				167.74
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				167.74
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		50,818.98	86,092.73	10,559.86
52	TOTAL FUND BALANCE/EQUITY		50,818.98	86,092.73	10,559.86
53	TOTAL LIABILITIES AND FUND BALANCE		50,818.98	86,092.73	10,727.60



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,799.98			6,045.45
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,880.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,679.98			6,045.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,679.98			6,045.45
52	TOTAL FUND BALANCE/EQUITY	12,679.98			6,045.45
53	TOTAL LIABILITIES AND FUND BALANCE	12,679.98			6,045.45



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	242,958.27			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	242,958.27			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	242,958.27			
52	TOTAL FUND BALANCE/EQUITY	242,958.27			
53	TOTAL LIABILITIES AND FUND BALANCE	242,958.27			



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	72.80	723.28		-288.75
02	Taxes Receivable - Real and Personal (120-149)				2,814.46
03	Taxes Receivable - Protested (150-159)				6,516.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				959.23
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	72.80	723.28		10,001.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				9,330.97
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				9,330.97
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	72.80	723.28		670.48
52	TOTAL FUND BALANCE/EQUITY	72.80	723.28		670.48
53	TOTAL LIABILITIES AND FUND BALANCE	72.80	723.28		10,001.45



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88,505.61			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	88,505.61			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	88,505.61			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	88,505.61			
53	TOTAL LIABILITIES AND FUND BALANCE	88,505.61			



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			55,146.56	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			55,146.56	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			55,146.56	
52	TOTAL FUND BALANCE/EQUITY			55,146.56	
53	TOTAL LIABILITIES AND FUND BALANCE			55,146.56	



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Balance Sheet

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Balance Sheet

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Balance Sheet

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



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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	201,079.88	210,841.11
1112 District Levy - Personal Property	11,601.34	5,722.76
1114 District Levy - Pers Prop/Mobile Homes	593.47	193.79
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	776.02	388.62
1190 Penalties and Interest on Taxes	1,087.92	556.26
1510 Interest Earnings	7,070.19	6,312.18
1900 Other Revenue from Local Sources	0.00	225.00
3110 Direct State Aid	668,446.93	681,866.54
3111 Quality Educator	37,582.00	55,255.20
3112 At Risk Student	3,891.57	3,941.32
3113 Indian Education For All	4,569.60	4,528.80
3114 American Indian Achievement Gap	1,800.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	32,103.68	30,648.57
3120 State Guaranteed Tax Base Aid	239,756.20	248,240.85
3440 State HB20/SB417 Prop Tax Reimb	5,482.13	3,276.11
3444 State School Block Grant	90,510.90	91,198.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,306,351.83	1,344,195.89

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	489,509.78	494,859.52
2XX Personal Services - Employee Benefits	47,060.14	63,174.80
3XX Purchased Professional and Technical Services	10,338.50	7,078.18
4XX Purchased Property Services	5,459.58	4,405.95
5XX Other Purchased Services	13,171.01	12,947.04
6XX Supplies and Materials	38,669.15	30,064.14
7XX Property and Equipment Acquisition	0.00	11,814.99
8XX Other Expenditures	7,624.97	1,024.50
21XX Support Services - Students		
1XX Personal Services - Salaries	56,003.34	57,575.26
2XX Personal Services - Employee Benefits	5,685.23	6,058.35
6XX Supplies and Materials	2,843.41	1,505.25
222X Educational Media Services		
1XX Personal Services - Salaries	27,992.82	26,688.71
2XX Personal Services - Employee Benefits	3,423.93	3,489.89
3XX Purchased Professional and Technical Services	180.00	0.00
4XX Purchased Property Services	104.19	64.40
6XX Supplies and Materials	4,245.41	4,500.59



Trustees' Financial Summary

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22 Jefferson County
0454 Whitehall H S

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
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	36,034.77	36,036.47
			2XX Personal Services - Employee Benefits	4,694.22	4,869.12
			3XX Purchased Professional and Technical Services	2,105.00	2,997.53
			5XX Other Purchased Services	10,099.16	8,814.46
			6XX Supplies and Materials	2,254.48	1,581.10
			810 Dues and Fees	2,073.92	601.20
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	71,124.28	73,814.65
			2XX Personal Services - Employee Benefits	6,982.25	7,141.92
			3XX Purchased Professional and Technical Services	183.00	845.00
			4XX Purchased Property Services	430.00	50.00
			5XX Other Purchased Services	1,517.19	1,578.87
			6XX Supplies and Materials	1,654.99	2,396.15
			810 Dues and Fees	978.00	666.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	21,352.17	18,248.01
			2XX Personal Services - Employee Benefits	2,450.01	2,512.71
			3XX Purchased Professional and Technical Services	4,135.10	4,042.05
			5XX Other Purchased Services	888.38	260.30
			6XX Supplies and Materials	1,463.09	1,841.63
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	39,264.88	38,677.98
			2XX Personal Services - Employee Benefits	15,016.95	12,156.75
			3XX Purchased Professional and Technical Services	0.00	2,973.30
			4XX Purchased Property Services	72,684.11	92,812.20
			5XX Other Purchased Services	7,373.00	6,405.25
			6XX Supplies and Materials	10,891.98	5,525.98
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	53,152.81	56,853.82
			2XX Personal Services - Employee Benefits	6,825.94	7,007.37
			3XX Purchased Professional and Technical Services	61.41	250.00
			6XX Supplies and Materials	2,043.60	1,074.77
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	2,471.81	2,359.78
	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	2,969.26
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	59,929.20	62,317.68



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,924.37	10,042.53
6XX Supplies and Materials	8,041.60	5,703.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	7,505.00	9,315.00
2XX Personal Services - Employee Benefits	65.03	73.90
5XX Other Purchased Services	4,779.58	4,867.07
6XX Supplies and Materials	2,716.16	2,732.68
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	49,348.38	56,412.85
2XX Personal Services - Employee Benefits	427.58	447.54
3XX Purchased Professional and Technical Services	0.00	1,700.00
5XX Other Purchased Services	40,593.67	43,373.83
6XX Supplies and Materials	29,033.81	20,111.81
810 Dues and Fees	1,566.58	9,345.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	5,250.00	4,070.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,315,198.92	1,353,128.55

Schedule Of Changes Worksheet

Beginning Fund Balance		127,579.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,344,195.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,353,128.55	(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)		118,646.66	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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	41,437.98	39,663.69
1112 District Levy - Personal Property	2,231.83	1,100.36
1114 District Levy - Pers Prop/Mobile Homes	78.49	33.06
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	124.60	72.83
1190 Penalties and Interest on Taxes	151.58	106.01
1510 Interest Earnings	1,164.95	451.95
2220 County On-Schedule Trans Reimb	28,181.03	21,651.79
3210 State On-Schedule Trans Reimb	22,139.53	20,294.28
3440 State HB20/SB417 Prop Tax Reimb	932.79	535.27
3444 State School Block Grant	3,831.52	3,860.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,274.30	87,769.88

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	5,375.00	5,375.00
2XX Personal Services - Employee Benefits	41.91	38.37
25XX Support Services - Business		
1XX Personal Services - Salaries	2,104.74	2,241.96
2XX Personal Services - Employee Benefits	16.30	15.69
27XX Student Transportation Services		
5XX Other Purchased Services	91,984.11	91,216.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,522.06	98,888.00



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						22,477.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,769.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						98,888.00 (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)						11,359.24 (5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2007 Value	2008 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2007 Value	2008 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	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

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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	1,042.12	1,097.35
2240 County Retirement Distribution	120,764.59	137,283.33
6100 Material Prior Period Revenue Adjustments	0.00	21,658.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,806.71	160,039.39

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		
2XX Personal Services - Employee Benefits	79,591.32	73,280.13
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,108.93	8,374.70
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,053.18	3,882.05
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,995.87	6,023.57
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,298.35	10,736.83
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,396.41	2,980.40
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,685.31	5,625.97
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,696.19	8,269.76
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,677.37	9,064.52
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	323.00	199.93
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,086.68	1,354.93
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	7,145.33	8,205.63



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	142,057.94	137,998.42
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Schedule Of Changes Worksheet

Beginning Fund Balance		28,778.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		160,039.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		137,998.42 (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)		50,818.98 (5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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

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

PRC Revenue	2008 Value
001 Jobs for Montana Graduates	
3290 State - Other State Grants	4,500.00
002 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	11,243.00
003 State OTO Indian Education for All	
3650 OTO Indian Education for All	2,156.27
004 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	987.00
005 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,532.00
006 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	817.00
007 KEDS - Data Systems	
3680 K-12 Education Data Systems	712.69
008 Special Ed Mini-Grant	
5710 Special Education Resources Transferred from Other School Districts or Coop	5,000.00
009 Capital Invest/Deferred Maintenance	
3660 OTO Capital Invest & Deferred Maintenance	33,715.44
010 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	30,017.00
011 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,337.00
012 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	557.00
013 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,387.00
014 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	561.00
015 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,985.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,507.79

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

PRC Program Function Object	2008 Value
001 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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
001 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	490.25
6XX Supplies and Materials	3,138.63
	3,628.88
001 Subtotal	
002 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	11,243.00
003 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	60.05
004 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	987.00
005 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,532.00
006 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	817.00
008 Special Ed Mini-Grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	4,318.15
2XX Personal Services - Employee Benefits	681.85
	5,000.00
008 Subtotal	
009 Capital Invest/Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	2,664.70
010 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	23,139.77
2XX Personal Services - Employee Benefits	3,664.54



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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
010 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	3,212.69
	30,017.00
010 Subtotal	
011 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	10,648.05
2XX Personal Services - Employee Benefits	1,688.95
	12,337.00
011 Subtotal	
012 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	557.00
013 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	96.88
2XX Personal Services - Employee Benefits	15.63
6XX Supplies and Materials	1,274.49
	1,387.00
013 Subtotal	
014 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	457.41
2XX Personal Services - Employee Benefits	103.59
	561.00
014 Subtotal	
015 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	5,004.47
2XX Personal Services - Employee Benefits	913.24
3XX Purchased Professional and Technical Services	5,985.51
6XX Supplies and Materials	1,082.17
	12,985.39
015 Subtotal	
016 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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
016 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	4,583.00
4XX Purchased Property Services	3,020.34
6XX Supplies and Materials	4,034.47
	11,637.81
016 Subtotal	11,637.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,414.83

Schedule Of Changes Worksheet

Beginning Fund Balance	62,999.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,507.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	95,414.83	(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)	86,092.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Jobs for Montana Graduates	4,500.00	3,628.88	871.12
002 Vo Ed Carl Perkins Basic Grant	11,243.00	11,243.00	0.00
003 State OTO Indian Education for All	2,156.27	60.05	2,096.22
004 Vo Ed Family & Consumer Science	987.00	987.00	0.00
005 Vo Ed Tech Ed/Industrial Arts	1,532.00	1,532.00	0.00
006 Vo Ed Business/Marketing	817.00	817.00	0.00
007 KEDS - Data Systems	712.69	0.00	712.69
008 Special Ed Mini-Grant	5,000.00	5,000.00	0.00
009 Capital Invest/Deferred Maintenance	33,715.44	2,664.70	31,050.74



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 Title I, Part A, Improving Basic Programs	30,017.00	30,017.00	0.00
011 Title II, Part A, Teacher/Principal Train/Recruit	12,337.00	12,337.00	0.00
012 Title II, Part D, Ed Technology	557.00	557.00	0.00
013 Title IV Safe and Drug-Free Schools	1,387.00	1,387.00	0.00
014 Title V, Part A, Innovative Programs	561.00	561.00	0.00
015 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	12,985.39	12,985.39	0.00
016 State OTO Weatherization & Deferred Maintenance	0.00	11,637.81	-11,637.81
Total	<u>118,507.79</u>	<u>95,414.83</u>	<u>23,092.96</u>



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2007 Value	2008 Value
1111 District Levy - Real Property	1.35	0.00
1112 District Levy - Personal Property	1.78	0.00
1190 Penalties and Interest on Taxes	1.12	0.00
1340 Fees for Adult Education	480.00	325.00
1510 Interest Earnings	688.71	475.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,172.96	800.66

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

PRC Program Function Object	2007 Value	2008 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,230.75	1,374.50
2XX Personal Services - Employee Benefits	19.33	34.84
5XX Other Purchased Services	0.00	96.00
6XX Supplies and Materials	64.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,314.62	1,505.34

Schedule Of Changes Worksheet

Beginning Fund Balance	11,264.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	800.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,505.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,559.86	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2007 Value	2008 Value
1311 Driver's Education Fees	5,850.00	4,500.00
3260 State Driver's Education Reimbursement	3,495.87	3,399.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,345.87	7,899.35

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	6,365.00	5,685.00
2XX Personal Services - Employee Benefits	50.82	91.13
3XX Purchased Professional and Technical Services	600.00	1,034.68
4XX Purchased Property Services	654.09	504.24
6XX Supplies and Materials	1,988.82	803.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,658.73	8,118.11

Schedule Of Changes Worksheet

Beginning Fund Balance	12,898.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,899.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,118.11	(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)	12,679.98	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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	5,250.00	4,070.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,250.00	4,070.46

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	2,781.99	3,249.23
2XX Personal Services - Employee Benefits	218.01	25.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,000.00	3,275.01

Schedule Of Changes Worksheet

Beginning Fund Balance	5,250.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,070.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,275.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,045.45	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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	7,179.12	7,557.10
2114 County Metal Mines License Taxes	45,981.95	107,478.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,161.07	115,035.80

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	5,000.00	0.00
2XX Personal Services - Employee Benefits	19,587.56	0.00
8XX Other Expenditures	5,725.00	22,533.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,312.56	22,533.92

Schedule Of Changes Worksheet

Beginning Fund Balance	150,456.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	115,035.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,533.92	(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)	242,958.27	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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
3281 State Technology Aid	8,416.03	1,577.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,416.03	1,577.35

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		
3XX Purchased Professional and Technical Services	207.85	0.00
6XX Supplies and Materials	0.00	910.99
7XX Property and Equipment Acquisition	9,075.29	665.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,283.14	1,576.88

Schedule Of Changes Worksheet

Beginning Fund Balance	72.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,577.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,576.88	(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)	72.80	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2007 Value	2008 Value
3445 State Combined Fund School Block Grant	2,629.43	2,649.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,629.43	2,649.41

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		
6XX Supplies and Materials	2,629.43	1,926.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,629.43	1,926.13

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,649.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,926.13	(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)		723.28 (5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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	116,604.09	43,880.16
1112 District Levy - Personal Property	6,109.22	1,759.06
1114 District Levy - Pers Prop/Mobile Homes	271.37	81.66
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	290.87	76.86
1190 Penalties and Interest on Taxes	493.59	228.99
1510 Interest Earnings	3,441.44	2,269.75
3120 State Guaranteed Tax Base Aid	46,847.10	38,588.06
3440 State HB20/SB417 Prop Tax Reimb	2,307.28	634.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	176,364.96	87,518.70

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

PRC Program Function Object	2007 Value	2008 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	150,000.00	130,000.00
850 Interest on Debt	6,615.00	3,315.00
860 Agent Fees/Issuance Costs	250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	156,865.00	133,315.00

Schedule Of Changes Worksheet

Beginning Fund Balance	46,466.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,518.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	133,315.00	(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)		670.48 (5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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	4,605.58	3,603.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,605.58	3,603.63

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		
4XX Purchased Property Services	622.45	0.00
7XX Property and Equipment Acquisition	340.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	963.39	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	84,901.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,603.63	(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)	88,505.61	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2007 Value	2008 Value
1700 Student Extracurricular Activity Receipts	128,733.44	151,503.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	128,733.44	151,503.39

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

PRC Program Function Object	2007 Value	2008 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	129,418.49	153,740.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	129,418.49	153,740.49

Schedule Of Changes Worksheet

Beginning Fund Balance	57,383.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	151,503.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	153,740.49	(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)	55,146.56	(5)



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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	43,447.24	46,033.21
XX	39X 1XXX 112	Certified Teacher Staff Salaries	59,929.20	62,317.68
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	602,758.01	602,994.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,961.46	9,132.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	62,726.64	75,763.88
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	340.94	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	7,594.98	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

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,648.57
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,648.57

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,215.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,133.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,545.74
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

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	56,853.82	0.00	0.00	0.00
280	1XXX	2XX	7,007.37	0.00	0.00	0.00
280	1XXX	3XX	250.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,074.77	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	2,359.78	0.00	0.00	0.00
Totals			67,545.74	0.00	0.00	67,545.74

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

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	46,776.95	0.00	0.00	0.00	46,776.95
Land Improvements	10,800.05	0.00	0.00	0.00	10,800.05
Buildings	1,353,826.00	0.00	5,850.00	0.00	1,359,676.00
Machinery and Equipment	149,691.00	0.00	11,828.00	0.00	161,519.00
Totals at Historical Cost	1,561,094.00	0.00	17,678.00	0.00	1,578,772.00
Less Accumulated Depreciation For:					
Improvement Accum	1,620.00	0.00	540.00	0.00	2,160.00
Building Accum	872,996.00	0.00	29,906.00	0.00	902,902.00
Machinery and Equipment Accum	56,560.00	0.00	11,956.00	0.00	68,516.00
Total Accumulated Depreciation	931,176.00	0.00	42,402.00	0.00	973,578.00
Governmental Activities, Capital Assets, net	629,918.00	0.00	-24,724.00	0.00	605,194.00

* 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)	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	30,446.00	0.00	0.00
Total Depreciation for FY2008	42,402.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2007-08

Submit ID: 0454-27964221

22 Jefferson County
0454 Whitehall H S

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-
Governmental Activities*							
Bonds							
05/15/2003	130,000.00	0.00	130,000.00	0.00	0.00	0.00	0.00
Compensated Absences	18,962.84	1,188.64	0.00	0.00	20,151.48	0.00	20,151.48
Total Governmental Activity	148,962.84	1,188.64	130,000.00	0.00	20,151.48	0.00	20,151.48
Long-Term Liabilities							

* 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.