



# Trustees' Financial Summary

**FY2008-09**

**Submit ID: 0456-78647340**

**22 Jefferson County  
0456 Boulder Elem**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Britton Mann

**Phone #:** (406) 225-3316

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

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

**Chair, Board of Trustees:** Mike Molitor

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

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

**County Superintendent:** Garry Pace

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

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

## Software

Accounting Package: Black Mountain

For FY09 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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
015	OTO Indian Education for All	STATE	none	
016	State OTO Capital Invest & Deferred Maintenance	STATE	none	state
017	State OTO FullTime Kindergarten Startup	STATE	none	state
020	Title I Improving Basic Programs	FEDERAL	2204563108	84.010A
021	Title I Improving Basic Programs	FEDERAL	2204563109	84.010A
033	Keds Payment	STATE	None	
111	Board Discretion	LOCAL		
293	AYA Tuition	LOCAL	None	
294	AYA Tuition 08-09	LOCAL	none	
524	Medicaid CSCT	STATE	med524	
574	21st Century Community Learning	FEDERAL	2204561709	84.287
576	21st Century Community Learning	FEDERAL	2204561707	84.287
577	21st Century Community Learning	FEDERAL	2204561708	84.287
578	Metcalf Grant	LOCAL	None	
579	Most Grant	STATE	0802MOST0127	
580	Horizon	LOCAL	none	
582	Most Grant	STATE	0902MOST0127	
583	Metal Mines	LOCAL	none	
619	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	none	84.358A
635	IDEA-B (Trans from Coop)	FEDERAL	259697772008all	84.027A



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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)	127,315.67	39,202.59		21,045.95
02	Taxes Receivable - Real and Personal (120-149)	46,275.43	9,456.19		
03	Taxes Receivable - Protested (150-159)	159,650.34	28,203.37		
04	Receivables from Other Funds (160-179)	288.05			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	333,529.49	76,862.15		21,045.95
<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)	205,925.77	37,659.56		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	205,925.77	37,659.56		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	60,954.01	214.50		
48	Fund Balance for Budget (961-970)	66,649.71	38,988.09		21,045.95
52	<b>TOTAL FUND BALANCE/EQUITY</b>	127,603.72	39,202.59		21,045.95
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	333,529.49	76,862.15		21,045.95



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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)	17,122.21	33,521.38	214,487.23	4,367.98
02	Taxes Receivable - Real and Personal (120-149)	626.57			179.31
03	Taxes Receivable - Protested (150-159)	3,907.44			839.12
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		18,215.85		
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>	21,656.22	51,737.23	214,487.23	5,386.41
<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)	4,534.01			1,018.43
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4,534.01			1,018.43
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			33,941.63	
48	Fund Balance for Budget (961-970)	17,122.21	51,737.23	180,545.60	4,367.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,122.21	51,737.23	214,487.23	4,367.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,656.22	51,737.23	214,487.23	5,386.41



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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)				
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>				
<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)				
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		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)	336,420.47			
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>	336,420.47			
<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)	655.03			
48	Fund Balance for Budget (961-970)	335,765.44			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	336,420.47			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	336,420.47			



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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)	19,636.25	2,547.18		53,777.06
02	Taxes Receivable - Real and Personal (120-149)	3,284.92			10,049.59
03	Taxes Receivable - Protested (150-159)	6,544.32			32,788.33
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>	29,465.49	2,547.18		96,614.98
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)		288.05		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,829.24			42,837.92
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	9,829.24	288.05		42,837.92
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	9,727.09			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	9,909.16	2,259.13		53,777.06
52	<b>TOTAL FUND BALANCE/EQUITY</b>	19,636.25	2,259.13		53,777.06
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	29,465.49	2,547.18		96,614.98



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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)	-1,847.50	6,527.24		
02	Taxes Receivable - Real and Personal (120-149)		73.46		
03	Taxes Receivable - Protested (150-159)		143.06		
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>	-1,847.50	6,743.76		
<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)		216.52		
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>		216.52		
<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)	-1,847.50	6,527.24		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-1,847.50	6,527.24		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-1,847.50	6,743.76		





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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)			19,321.26	
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>			19,321.26	
<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			19,321.26	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			19,321.26	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			19,321.26	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	160,356.81	67,431.92		
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>	160,356.81	67,431.92		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	9,582.93			
23	Warrants Payable (620)	150,773.88	67,431.92		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	160,356.81	67,431.92		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	160,356.81	67,431.92		



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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	2008 Value	2009 Value
1111 District Levy - Real Property	320,352.66	345,355.00
1112 District Levy - Personal Property	6,871.56	5,050.18
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,863.64	47,712.31
1190 Penalties and Interest on Taxes	1,184.68	2,238.72
1510 Interest Earnings	3,505.90	1,593.48
1900 Other Revenue from Local Sources	5,399.00	31.00
3110 Direct State Aid	488,850.83	486,181.74
3111 Quality Educator	47,486.08	46,013.29
3112 At Risk Student	9,787.30	10,222.33
3113 Indian Education For All	4,202.40	4,039.20
3114 American Indian Achievement Gap	600.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	37,672.44	43,849.44
3117 State Tuition for State Placement	6,607.72	8,763.23
3120 State Guaranteed Tax Base Aid	219,907.98	226,781.46
3444 State School Block Grant	54,288.30	54,700.89
6100 Material Prior Period Revenue Adjustments	52.49	-133.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,211,632.98</b>	<b>1,283,399.22</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	487,344.81	464,029.51
2XX Personal Services - Employee Benefits	96,520.36	96,015.11
3XX Purchased Professional and Technical Services	444.26	1,527.79
4XX Purchased Property Services	10,341.38	9,731.13
5XX Other Purchased Services	370.00	4,518.65
6XX Supplies and Materials	45,145.10	48,428.94
7XX Property and Equipment Acquisition	57.96	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	29,390.09	21,821.40
2XX Personal Services - Employee Benefits	3,370.22	3,061.35
6XX Supplies and Materials	259.23	183.67
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	54,865.71	41,559.21
2XX Personal Services - Employee Benefits	6,626.46	6,741.23
5XX Other Purchased Services	227.96	0.00
6XX Supplies and Materials	5,817.04	5,829.21
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	27,727.81	5,538.90



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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	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
			2XX Personal Services - Employee Benefits	514.57	844.08
			3XX Purchased Professional and Technical Services	230.00	0.00
			5XX Other Purchased Services	23,252.79	18,696.65
			6XX Supplies and Materials	41.00	2,455.80
			810 Dues and Fees	1,742.50	1,864.00
			8XX Other Expenditures	1,038.56	1,623.72
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	70,619.08	73,797.14
			2XX Personal Services - Employee Benefits	9,373.54	12,167.99
			5XX Other Purchased Services	2,196.07	7,553.94
			6XX Supplies and Materials	5,049.55	578.33
			810 Dues and Fees	385.00	385.00
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	7,639.94	9,209.55
			2XX Personal Services - Employee Benefits	2,988.46	3,171.40
			3XX Purchased Professional and Technical Services	2,313.32	2,250.00
			5XX Other Purchased Services	399.71	685.06
			6XX Supplies and Materials	2,142.63	8,770.14
			810 Dues and Fees	150.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	74,602.78	80,138.60
			2XX Personal Services - Employee Benefits	21,066.68	21,517.92
			4XX Purchased Property Services	74,848.36	97,174.57
			5XX Other Purchased Services	0.00	96.30
			6XX Supplies and Materials	27,368.45	34,936.61
<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	0.00	7,500.00
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	77,407.97	84,305.33
			2XX Personal Services - Employee Benefits	15,976.40	15,303.83
			3XX Purchased Professional and Technical Services	2,746.84	2,666.75
			5XX Other Purchased Services	0.00	831.13
			6XX Supplies and Materials	1,219.74	3,055.00
<b>710 School Sponsored Extracurricular Activities</b>					
<b>34XX Extracurricular - Activities</b>					
			5XX Other Purchased Services	3,919.39	5,300.72
			6XX Supplies and Materials	275.00	35.00
<b>720 School Sponsored Athletics</b>					
<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	10,371.18	11,162.50
			2XX Personal Services - Employee Benefits	34.54	36.48





# Trustees' Financial Summary

FY2008-09

Submit ID: 0456-78647340

22 Jefferson County  
0456 Boulder Elem

## 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	2008 Value	2009 Value
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
3XX Purchased Professional and Technical Services	2,423.38	2,183.22
5XX Other Purchased Services	7,228.02	3,281.88
6XX Supplies and Materials	490.26	760.15
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	11,518.42	12,081.67
2XX Personal Services - Employee Benefits	3,487.19	3,281.50
4XX Purchased Property Services	0.00	3,596.79
6XX Supplies and Materials	14,676.41	6,912.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,248,246.12	1,249,197.77

### Schedule Of Changes Worksheet

Beginning Fund Balance					79,899.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,283,399.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,249,197.77	(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	60,954.01	Less Last Year	47,451.71	(4b)	13,502.30	
					13,502.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					127,603.72	(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	2008 Value	2009 Value
1111 District Levy - Real Property	65,864.68	84,779.95
1112 District Levy - Personal Property	1,167.03	1,005.17
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	922.83	8,715.74
1190 Penalties and Interest on Taxes	198.45	416.05
1510 Interest Earnings	0.00	61.75
2220 County On-Schedule Trans Reimb	14,353.61	11,924.46
3210 State On-Schedule Trans Reimb	13,494.24	11,545.23
3444 State School Block Grant	3,695.01	3,723.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>99,695.85</b>	<b>122,171.44</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	21,381.65	18,635.82
2XX Personal Services - Employee Benefits	337.18	993.81
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	11,108.76	17,045.38
2XX Personal Services - Employee Benefits	299.18	2,572.04
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	7,173.34	9,209.55
2XX Personal Services - Employee Benefits	2,287.45	2,594.25
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	45,782.89	30,323.45
6XX Supplies and Materials	9,578.90	2,895.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>97,949.35</b>	<b>84,269.90</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						1,086.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						122,171.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						84,269.90	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	214.50	Less Last Year	0.00	(4b)		214.50	
						214.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,202.59	(5)



# Trustees' Financial Summary

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22 Jefferson County  
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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	2008 Value	2009 Value
1611 National School Lunch Program	28,371.25	24,350.62
1621 Lunch Sales	0.00	1,513.00
3220 State Food Services Match	0.00	102.95
4550 Federal Child Nutrition	62,569.91	63,940.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	90,941.16	89,906.73

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	23,180.02	22,991.50
2XX Personal Services - Employee Benefits	8,484.17	8,677.81
4XX Purchased Property Services	784.15	0.00
5XX Other Purchased Services	105.85	106.99
6XX Supplies and Materials	52,549.19	42,969.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	85,103.38	74,745.38

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,884.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,906.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,745.38	(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)	21,045.95	(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	2008 Value	2009 Value
1111 District Levy - Real Property	1,542.69	163.64
1112 District Levy - Personal Property	242.12	37.89
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	104.83	1,210.91
1190 Penalties and Interest on Taxes	27.12	37.87
1510 Interest Earnings	580.67	258.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,497.43	1,709.08

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	15,413.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,709.08	(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)	17,122.21	(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	2008 Value	2009 Value
1510 Interest Earnings	1,805.49	301.14
2240 County Retirement Distribution	128,504.56	135,285.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	130,310.05	135,586.61

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	78,459.40	74,307.65
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	4,372.34	3,252.15
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	4,004.81	1,676.74
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	6,577.79	8,471.66
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	12,204.00	13,785.53
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,256.07	2,695.12
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	10,554.76	11,008.93
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	11,799.11	12,423.59
<b>610 Adult Continuing Education Programs</b>		
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	162.30	0.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,058.30	1,299.44
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	3,873.00	4,337.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	135,321.88	133,257.99



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						49,408.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,586.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						133,257.99	(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)						51,737.23	(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:

PRC Revenue	2009 Value
<b>015 OTO Indian Education for All</b>	
3650 OTO Indian Education for All	1,929.84
<b>021 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	106,659.00
<b>033 Keds Payment</b>	
3680 K-12 Education Data Systems	590.92
<b>111 Board Discretion</b>	
1510 Interest Earnings	1,689.87
1900 Other Revenue from Local Sources	1,395.00
5200 Sale or Compensation for Loss of Assets	15,817.55
<b>111 Subtotal</b>	18,902.42
<b>294 AYA Tuition 08-09</b>	
3117 State Tuition for State Placement	7,079.00
<b>524 Medicaid CSCT</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	276,914.18
<b>574 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	64,000.00
<b>576 21st Century Community Learning</b>	
6100 Material Prior Period Revenue Adjustments	40.00
<b>580 Horizon</b>	
1920 Contributions/Donations from Private Sources	10,000.00
<b>582 Most Grant</b>	
3290 State - Other State Grants	5,000.00
<b>583 Metal Mines</b>	
1920 Contributions/Donations from Private Sources	15,000.00
<b>619 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,195.00
<b>635 IDEA-B (Trans from Coop)</b>	
4560 IDEA, Part B, Children with Disabilities	13,510.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	526,820.36

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

PRC Program Function Object	2009 Value
<b>016 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>364 OTO Weatherization/Deferred Maintenance</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	









# 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	2009 Value
635 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
635 Subtotal	13,510.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	494,225.36

### Schedule Of Changes Worksheet

Beginning Fund Balance	160,381.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	526,820.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	494,225.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)                   0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year       33,941.63   Less Last Year   12,430.70                   (4b)                   21,510.93		
	21,510.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	214,487.23	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 OTO Indian Education for All	1,929.84	0.00	1,929.84
016 State OTO Capital Invest & Deferred Maintenance	0.00	3,205.57	-3,205.57
017 State OTO FullTime Kindergarten Startup	0.00	348.20	-348.20
021 Title I Improving Basic Programs	106,659.00	106,659.00	0.00
033 Keds Payment	590.92	1,010.78	-419.86
111 Board Discretion	18,902.42	1,638.00	17,264.42
294 AYA Tuition 08-09	7,079.00	7,079.00	0.00
524 Medicaid CSCT	276,914.18	269,198.51	7,715.67
574 21st Century Community Learning	64,000.00	64,000.00	0.00
576 21st Century Community Learning	40.00	0.00	40.00
577 21st Century Community Learning	0.00	155.03	-155.03
580 Horizon	10,000.00	226.27	9,773.73
582 Most Grant	5,000.00	5,000.00	0.00



# 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
583 Metal Mines	15,000.00	15,000.00	0.00
619 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,195.00	7,195.00	0.00
635 IDEA-B (Trans from Coop)	13,510.00	13,510.00	0.00
<b>Total</b>	<u>526,820.36</u>	<u>494,225.36</u>	<u>32,595.00</u>



# Trustees' Financial Summary

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## 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	2008 Value	2009 Value
1111 District Levy - Real Property	873.72	1,382.07
1112 District Levy - Personal Property	44.64	15.68
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23.26	264.25
1190 Penalties and Interest on Taxes	5.91	9.71
1340 Fees for Adult Education	250.00	0.00
1510 Interest Earnings	351.35	109.27

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,548.88	1,780.98
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	2,388.67
2XX Personal Services - Employee Benefits	0.00	442.15
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	1,851.48	2,436.94
2XX Personal Services - Employee Benefits	54.41	381.83

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,905.89	5,649.59
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### Schedule Of Changes Worksheet

Beginning Fund Balance	8,236.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,780.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,649.59	(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)	4,367.98	(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	2008 Value	2009 Value
1510 Interest Earnings	12,321.76	5,489.26
2114 County Metal Mines License Taxes	19,045.30	23,075.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	31,367.06	28,564.42

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
4XX Purchased Property Services	3,390.00	276.00
6XX Supplies and Materials	688.98	819.66
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	549.00	742.49
6XX Supplies and Materials	2,671.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,298.98	1,838.15

### Schedule Of Changes Worksheet

Beginning Fund Balance	316,338.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,564.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,838.15	(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           655.03   Less Last Year       7,298.98               (4b)	-6,643.95	
	-6,643.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	336,420.47	(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	2008 Value	2009 Value
1111 District Levy - Real Property	29,186.71	32,543.54
1112 District Levy - Personal Property	168.52	410.10
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	282.91	1,968.75
1190 Penalties and Interest on Taxes	40.13	114.72
1510 Interest Earnings	0.00	27.70
3281 State Technology Aid	1,176.53	2,507.81
6100 Material Prior Period Revenue Adjustments	0.02	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	30,854.82	37,572.62

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	4,548.00	24.00
5XX Other Purchased Services	779.00	0.00
6XX Supplies and Materials	26,741.44	35,762.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	32,068.44	35,786.24

### Schedule Of Changes Worksheet

Beginning Fund Balance	12,082.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,572.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,786.24	(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                   9,727.09   Less Last Year           3,959.23               (4b)	5,767.86	
		5,767.86 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,636.25	(5)



# Trustees' Financial Summary

FY2008-09

Submit ID: 0456-78647340

22 Jefferson County  
0456 Boulder Elem

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

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

PRC Revenue	2008 Value	2009 Value
3445 State Combined Fund School Block Grant	982.23	989.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	982.23	989.69

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,269.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	989.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,259.13	(5)





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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	2008 Value	2009 Value
1111 District Levy - Real Property	65,990.26	85,779.74
1112 District Levy - Personal Property	1,575.61	1,030.54
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,088.68	10,274.16
1190 Penalties and Interest on Taxes	247.21	429.62
1510 Interest Earnings	1,383.77	782.86
3120 State Guaranteed Tax Base Aid	31,259.99	32,085.61

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	101,545.52	130,382.53
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	50,000.00	55,000.00
850 Interest on Debt	48,045.00	45,495.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	98,045.00	100,495.00
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### Schedule Of Changes Worksheet

Beginning Fund Balance	23,889.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130,382.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	100,495.00	(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)	53,777.06	(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	2008 Value	2009 Value
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.00

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	-1,847.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,847.50	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	5.70	69.26
1112 District Levy - Personal Property	1.56	0.94
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	140.92
1190 Penalties and Interest on Taxes	1.56	24.24
1510 Interest Earnings	251.80	100.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	260.62	335.94

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

PRC Program Function Object	2008 Value	2009 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,191.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	335.94	(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)	6,527.24	(5)



# Trustees' Financial Summary

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## 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	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	0.00	16,967.69
1900 Other Revenue from Local Sources	24,258.72	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	24,258.72	16,967.69

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	16,206.89	17,198.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	16,206.89	17,198.54

### Schedule Of Changes Worksheet

Beginning Fund Balance	19,552.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,967.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,198.54	(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)	19,321.26	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	36,279.96	38,115.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	549,368.44	505,831.82
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,934.63	26,072.32
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,285.08
XX	XXX 26XX 41X	Energy Utility Services	61,989.96	63,622.32
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	7,500.00
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	29,442.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,442.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,812.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,396.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	106,162.04
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 FY2011 Maximum Budget: 100%**



# Trustees' Financial Summary

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0456 Boulder Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	84,305.33	0.00	0.00	0.00	
280	1XXX	2XX	15,303.83	0.00	0.00	0.00	
280	1XXX	3XX	2,666.75	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	831.13	0.00	0.00	0.00	
280	1XXX	6XX	3,055.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			106,162.04	0.00	0.00	0.00	106,162.04

*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 FY09.



# Trustees' Financial Summary

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0456 Boulder Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	85,800.00	0.00	0.00	0.00	85,800.00
Land Improvements	0.00	0.00	7,500.00	0.00	7,500.00
Buildings	1,970,889.34	0.00	0.00	0.00	1,970,889.34
Machinery and Equipment	42,210.86	0.00	20,042.00	0.00	62,252.86
Totals at Historical Cost	2,098,900.20	0.00	27,542.00	0.00	2,126,442.20
Less Accumulated Depreciation For:					
Improvement Accum	0.00	0.00	375.00	0.00	375.00
Building Accum	465,704.00	0.00	39,780.00	0.00	505,484.00
Machinery and Equipment Accum	28,173.00	0.00	1,404.00	0.00	29,577.00
Total Accumulated Depreciation	493,877.00	0.00	41,559.00	0.00	535,436.00
Governmental Activities, Capital Assets, net	1,605,023.20	0.00	-14,017.00	0.00	1,591,006.20

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

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

\*\*\* Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	40,155.00	0.00	0.00
Food Service (31XX)	1,404.00	0.00	0.00
Total Depreciation for FY2009	41,559.00	0.00	0.00

\*\*\* Has comment.





# Trustees' Financial Summary

FY2008-09

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22 Jefferson County  
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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
<b>Governmental Activities*</b>							
Bonds							
01/15/2001	965,000.00	0.00	55,000.00	0.00	910,000.00	55,000.00	855,000.00
Capital Leases	0.00	19,987.46	0.00	0.00	19,987.46	4,402.50	15,584.96
Compensated Absences	72,991.00	0.00	0.00	1,107.65	71,883.35	0.00	71,883.35
Other	154,043.50	0.00	12,450.00	0.00	141,593.50	31,290.50	110,303.00
Total Governmental Activity							
Long-Term Liabilities	1,192,034.50	19,987.46	67,450.00	1,107.65	1,143,464.31	90,693.00	1,052,771.31

A prior period adjustment has been made to the Schedule of Changes in 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.