



Trustees' Financial Summary

FY2008-09

Submit ID: 0454-83092070

**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: Sylvia Larson

Phone #: (406) 287-3455

(Signature)

(Date)

Chair, Board of Trustees: Deanne Lavatal

(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

PRC	Title	Project Type	Project Number	CFDA #
001	Capital Invest/Deferred Maintenance	STATE	State	
002	Jobs for Montana Graduates	STATE	Subgrant 6-046	State
003	KEDS - Data Systems	STATE	State	
005	State OTO Indian Education for All	STATE	State	state
006	State OTO Weatherization & Deferred Maintenance	STATE	State	state
007	Title I, Part A, Improving Basic Programs	FEDERAL	2204533104	84.010A
008	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204531405	84.367
009	Title II, Part D, Ed Technology	FEDERAL	2204536005	84.318
010	Title IV Safe and Drug-Free Schools	FEDERAL	2204531605	84.186A
011	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A031412	84.358A
012	Vo Ed Business/Marketing	STATE	396	State
013	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204548105BG	84.048A
014	Vo Ed Family & Consumer Science	STATE	394	State
015	Vo Ed Tech Ed/Industrial Arts	STATE	395	State
019	Repairs/Maintenance (Lighting rebate)	LOCAL		
020	Safe Community	LOCAL		
021	Science	LOCAL		
022	Shop	LOCAL		
024	Career & Ed Tech	STATE	CTE2003FES	
025	Building Improvements	LOCAL		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	139,293.03	12,460.42		
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	172,794.30	18,806.04		
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)	4,722.84	1,003.88		
35	TOTAL LIABILITIES	33,501.27	6,345.62		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	139,293.03	12,460.42		
52	TOTAL FUND BALANCE/EQUITY	139,293.03	12,460.42		
53	TOTAL LIABILITIES AND FUND BALANCE	172,794.30	18,806.04		



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		59,210.35	52,413.58	9,767.87
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	2,982.72	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		64,552.67	55,396.30	9,935.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		5,342.32		
25	Deferred Revenue (680)				167.74
26	Other Liabilities (690-699)			2,982.72	
35	TOTAL LIABILITIES		5,342.32	2,982.72	167.74
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		59,210.35	52,413.58	9,767.87
52	TOTAL FUND BALANCE/EQUITY		59,210.35	52,413.58	9,767.87
53	TOTAL LIABILITIES AND FUND BALANCE		64,552.67	55,396.30	9,935.61



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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)	9,995.10			78.17
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	12,875.10			78.17
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)	2,880.00			
35	TOTAL LIABILITIES	2,880.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,995.10			78.17
52	TOTAL FUND BALANCE/EQUITY	9,995.10			78.17
53	TOTAL LIABILITIES AND FUND BALANCE	12,875.10			78.17



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	328,513.51			
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	328,513.51			
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)	328,513.51			
52	TOTAL FUND BALANCE/EQUITY	328,513.51			
53	TOTAL LIABILITIES AND FUND BALANCE	328,513.51			



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	835.33	1,841.03		210.73
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	835.33	1,841.03		10,500.93
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)				959.23
35	TOTAL LIABILITIES				10,290.20
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)	835.33	1,841.03		210.73
52	TOTAL FUND BALANCE/EQUITY	835.33	1,841.03		210.73
53	TOTAL LIABILITIES AND FUND BALANCE	835.33	1,841.03		10,500.93



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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)	89,928.52			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	89,928.52			
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)	89,928.52			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	89,928.52			
53	TOTAL LIABILITIES AND FUND BALANCE	89,928.52			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
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				



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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)
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				



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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)			58,319.21	
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			58,319.21	
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			58,319.21	
52	TOTAL FUND BALANCE/EQUITY			58,319.21	
53	TOTAL LIABILITIES AND FUND BALANCE			58,319.21	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,989.48	113,758.69		
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	97,989.48	113,758.69		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		113,758.69		
24	Other Current Liabilities (621-679)	97,989.48			
35	TOTAL LIABILITIES	97,989.48	113,758.69		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	97,989.48	113,758.69		



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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				



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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				



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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	210,841.11	243,384.77
1112 District Levy - Personal Property	5,722.76	10,830.69
1114 District Levy - Pers Prop/Mobile Homes	193.79	88.53
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	388.62	10,404.63
1190 Penalties and Interest on Taxes	556.26	597.59
1510 Interest Earnings	6,312.18	2,795.46
1900 Other Revenue from Local Sources	225.00	1,012.23
3110 Direct State Aid	681,866.54	689,256.12
3111 Quality Educator	55,255.20	56,188.78
3112 At Risk Student	3,941.32	4,115.83
3113 Indian Education For All	4,528.80	4,426.80
3114 American Indian Achievement Gap	1,000.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	30,648.57	31,673.10
3120 State Guaranteed Tax Base Aid	248,240.85	224,180.00
3444 State School Block Grant	91,198.78	91,891.89
9710 Residual Equity Transfers In	0.00	6,133.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,340,919.78	1,377,980.36

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		
1XX Personal Services - Salaries	494,859.52	509,200.83
2XX Personal Services - Employee Benefits	63,174.80	78,141.91
3XX Purchased Professional and Technical Services	7,078.18	3,456.60
4XX Purchased Property Services	4,405.95	390.35
5XX Other Purchased Services	12,947.04	17,124.85
6XX Supplies and Materials	30,064.14	29,907.67
7XX Property and Equipment Acquisition	11,814.99	881.05
8XX Other Expenditures	1,024.50	114.00
21XX Support Services - Students		
1XX Personal Services - Salaries	57,575.26	60,594.74
2XX Personal Services - Employee Benefits	6,058.35	6,184.04
6XX Supplies and Materials	1,505.25	2,424.98
222X Educational Media Services		
1XX Personal Services - Salaries	26,688.71	24,313.17
2XX Personal Services - Employee Benefits	3,489.89	3,542.01
4XX Purchased Property Services	64.40	278.00
6XX Supplies and Materials	4,500.59	5,308.04
23XX Support Services - General Administration		



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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
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	36,036.47	32,595.57
			2XX Personal Services - Employee Benefits	4,869.12	226.63
			3XX Purchased Professional and Technical Services	2,997.53	3,161.90
			4XX Purchased Property Services	0.00	200.00
			5XX Other Purchased Services	8,814.46	8,800.41
			6XX Supplies and Materials	1,581.10	2,127.04
			810 Dues and Fees	601.20	1,026.25
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	73,814.65	80,212.22
			2XX Personal Services - Employee Benefits	7,141.92	7,299.85
			3XX Purchased Professional and Technical Services	845.00	70.00
			4XX Purchased Property Services	50.00	0.00
			5XX Other Purchased Services	1,578.87	2,255.09
			6XX Supplies and Materials	2,396.15	3,886.63
			810 Dues and Fees	666.00	814.50
25XX Support Services - Business					
			1XX Personal Services - Salaries	18,248.01	18,749.80
			2XX Personal Services - Employee Benefits	2,512.71	2,157.61
			3XX Purchased Professional and Technical Services	4,042.05	4,315.35
			4XX Purchased Property Services	0.00	35.00
			5XX Other Purchased Services	260.30	825.05
			6XX Supplies and Materials	1,841.63	2,010.75
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	38,677.98	39,650.06
			2XX Personal Services - Employee Benefits	12,156.75	12,096.81
			3XX Purchased Professional and Technical Services	2,973.30	430.00
			4XX Purchased Property Services	92,812.20	90,651.97
			5XX Other Purchased Services	6,405.25	6,330.00
			6XX Supplies and Materials	5,525.98	15,686.67
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	56,853.82	56,137.69
			2XX Personal Services - Employee Benefits	7,007.37	7,135.10
			3XX Purchased Professional and Technical Services	250.00	0.00
			6XX Supplies and Materials	1,074.77	1,618.60
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	2,359.78	2,438.50
365 OTO Indian Education for All					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	210.00
			3XX Purchased Professional and Technical Services	0.00	1,106.40
			5XX Other Purchased Services	0.00	1,260.10



Trustees' Financial Summary

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Submit ID: 0454-83092070

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	2008 Value	2009 Value
	365	OTO	Indian Education for All		
		1XXX	Instruction		
			6XX Supplies and Materials	2,969.26	1,570.30
	390	State Career & Technical Ed	Entitlement - Undistributed		
		1XXX	Instruction		
			1XX Personal Services - Salaries	62,317.68	64,796.29
			2XX Personal Services - Employee Benefits	10,042.53	10,277.00
			6XX Supplies and Materials	5,703.00	6,962.30
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	338.08
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	9,315.00	9,185.00
			2XX Personal Services - Employee Benefits	73.90	67.83
			5XX Other Purchased Services	4,867.07	5,877.42
			6XX Supplies and Materials	2,732.68	3,844.05
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	56,412.85	56,182.33
			2XX Personal Services - Employee Benefits	447.54	332.03
			3XX Purchased Professional and Technical Services	1,700.00	0.00
			5XX Other Purchased Services	43,373.83	41,736.79
			6XX Supplies and Materials	20,111.81	8,126.65
			810 Dues and Fees	9,345.00	654.13
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	4,070.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,353,128.55</u>	<u>1,357,333.99</u>



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

Beginning Fund Balance						118,646.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,377,980.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,357,333.99 (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)						139,293.03 (5)



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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	2008 Value	2009 Value
1111 District Levy - Real Property	39,663.69	59,744.41
1112 District Levy - Personal Property	1,100.36	2,173.41
1114 District Levy - Pers Prop/Mobile Homes	33.06	16.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	72.83	1,956.77
1190 Penalties and Interest on Taxes	106.01	118.40
1510 Interest Earnings	451.95	128.83
1900 Other Revenue from Local Sources	0.00	59.82
2220 County On-Schedule Trans Reimb	21,651.79	21,219.01
3210 State On-Schedule Trans Reimb	20,294.28	20,017.74
3444 State School Block Grant	3,860.64	3,889.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,234.61	109,324.97

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	5,375.00	9,625.03
2XX Personal Services - Employee Benefits	38.37	71.78
25XX Support Services - Business		
1XX Personal Services - Salaries	2,241.96	5,147.70
2XX Personal Services - Employee Benefits	15.69	38.33
27XX Student Transportation Services		
5XX Other Purchased Services	91,216.98	93,340.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	98,888.00	108,223.79



Trustees' Financial Summary

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22 Jefferson County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						11,359.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						109,324.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						108,223.79 (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)						12,460.42 (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	1,097.35	698.28
2240 County Retirement Distribution	137,283.33	153,303.38
6100 Material Prior Period Revenue Adjustments	21,658.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	160,039.39	154,001.66

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		
2XX Personal Services - Employee Benefits	73,280.13	80,386.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,374.70	9,092.58
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,882.05	3,643.40
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,023.57	5,931.02
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,736.83	11,862.62
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,980.40	3,612.60
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,625.97	5,551.98
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,269.76	8,404.52
365 OTO Indian Education for All		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	21.96
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,064.52	9,987.46
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	199.93	226.04
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,354.93	960.30
720 School Sponsored Athletics		



Trustees' Financial Summary

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

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

PRC Program Function Object	2008 Value	2009 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	8,205.63	5,929.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	137,998.42	145,610.29

Schedule Of Changes Worksheet

Beginning Fund Balance	50,818.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154,001.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	145,610.29	(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)	59,210.35	(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
002 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
003 KEDS - Data Systems	
3680 K-12 Education Data Systems	666.50
005 State OTO Indian Education for All	
3650 OTO Indian Education for All	2,115.03
007 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	15,896.00
008 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,932.00
010 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	916.00
011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,078.96
012 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,007.00
013 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,261.71
014 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,024.00
015 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,536.00
019 Repairs/Maintenance (Lighting rebate)	
1900 Other Revenue from Local Sources	3,627.00
021 Science	
1900 Other Revenue from Local Sources	100.00
022 Shop	
1900 Other Revenue from Local Sources	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,260.20

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

PRC Program Function Object	2009 Value
002 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	682.59
6XX Supplies and Materials	1,055.74



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
002 Jobs for Montana Graduates	
002 Subtotal	1,738.33
005 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
1XX Personal Services - Salaries	135.00
2XX Personal Services - Employee Benefits	26.86
3XX Purchased Professional and Technical Services	138.65
6XX Supplies and Materials	1,007.50
005 Subtotal	1,308.01
006 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	810.00
4XX Purchased Property Services	1,476.73
6XX Supplies and Materials	3,722.16
006 Subtotal	6,008.89
007 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	83,207.49
2XX Personal Services - Employee Benefits	3,733.10
6XX Supplies and Materials	2,073.28
007 Subtotal	29,013.87
008 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	10,248.74
2XX Personal Services - Employee Benefits	1,646.26
008 Subtotal	11,895.00
010 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	478.96
6XX Supplies and Materials	627.04
010 Subtotal	1,106.00
011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	



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

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

PRC Program Function Object	2009 Value
011 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	8,751.27
2XX Personal Services - Employee Benefits	1,458.40
3XX Purchased Professional and Technical Services	650.00
6XX Supplies and Materials	4,498.92
	15,358.59
011 Subtotal	
012 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	1,007.00
013 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	10,831.00
014 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	909.38
015 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,540.32
019 Repairs/Maintenance (Lighting rebate)	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,627.00
021 Science	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	100.00
022 Shop	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	100.00
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	455.96
	555.96
022 Subtotal	



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
025 Building Improvements	
470 Federal Miscellaneous Grants from other State Agencies	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	2,940.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	87,939.35

Schedule Of Changes Worksheet

Beginning Fund Balance	86,092.73 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,260.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87,939.35 (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)	52,413.58 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Jobs for Montana Graduates	3,000.00	1,738.33	1,261.67
003 KEDS - Data Systems	666.50	0.00	666.50
005 State OTO Indian Education for All	2,115.03	1,308.01	807.02
006 State OTO Weatherization & Deferred Maintenance	0.00	6,008.89	-6,008.89
007 Title I, Part A, Improving Basic Programs	15,896.00	29,013.87	-13,117.87
008 Title II, Part A, Teacher/Principal Train/Recruit	6,932.00	11,895.00	-4,963.00
010 Title IV Safe and Drug-Free Schools	916.00	1,106.00	-190.00
011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	10,078.96	15,358.59	-5,279.63
012 Vo Ed Business/Marketing	1,007.00	1,007.00	0.00
013 Vo Ed Carl Perkins Basic Grant	7,261.71	10,831.00	-3,569.29
014 Vo Ed Family & Consumer Science	1,024.00	909.38	114.62
015 Vo Ed Tech Ed/Industrial Arts	1,536.00	1,540.32	-4.32



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
019 Repairs/Maintenance (Lighting rebate)	3,627.00	3,627.00	0.00
021 Science	100.00	100.00	0.00
022 Shop	100.00	555.96	-455.96
025 Building Improvements	0.00	2,940.00	-2,940.00
Total	54,260.20	87,939.35	-33,679.15



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
1110 District Tax Levy	0.00	0.49
1340 Fees for Adult Education	325.00	370.00
1510 Interest Earnings	475.66	169.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	800.66	539.87

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

PRC Program Function Object	2008 Value	2009 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,374.50	1,233.50
2XX Personal Services - Employee Benefits	34.84	9.06
5XX Other Purchased Services	96.00	89.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,505.34	1,331.86

Schedule Of Changes Worksheet

Beginning Fund Balance	10,559.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	539.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,331.86	(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)	9,767.87	(5)



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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	2008 Value	2009 Value
1311 Driver's Education Fees	4,500.00	5,700.00
3260 State Driver's Education Reimbursement	3,399.35	303.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,899.35	6,003.41

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		
1XX Personal Services - Salaries	5,685.00	6,017.00
2XX Personal Services - Employee Benefits	91.13	44.65
3XX Purchased Professional and Technical Services	1,034.68	1,365.00
4XX Purchased Property Services	504.24	74.90
6XX Supplies and Materials	803.06	1,186.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,118.11	8,688.29

Schedule Of Changes Worksheet

Beginning Fund Balance	12,679.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,003.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,688.29	(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)	9,995.10	(5)



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

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

PRC Revenue	2008 Value	2009 Value
5300 Operating Transfers from Other Funds	4,070.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,070.46	0.00

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		
1XX Personal Services - Salaries	3,249.23	5,846.73
2XX Personal Services - Employee Benefits	25.78	120.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,275.01	5,967.28

Schedule Of Changes Worksheet

Beginning Fund Balance	6,045.45	(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		5,967.28 (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)		78.17 (5)



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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	7,557.10	4,511.49
2114 County Metal Mines License Taxes	107,478.70	98,161.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	115,035.80	102,672.59

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		
2XX Personal Services - Employee Benefits	0.00	16.85
8XX Other Expenditures	22,533.92	17,100.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,533.92	17,117.35

Schedule Of Changes Worksheet

Beginning Fund Balance	242,958.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,672.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,117.35	(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)	328,513.51	(5)



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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	0.00	18,396.45
1112 District Levy - Personal Property	0.00	219.41
1190 Penalties and Interest on Taxes	0.00	12.02
1510 Interest Earnings	0.00	1.55
3281 State Technology Aid	1,577.35	3,391.33
9710 Residual Equity Transfers In	0.00	2,000.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,577.35	24,020.76
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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		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	16,543.51
6XX Supplies and Materials	910.99	439.00
7XX Property and Equipment Acquisition	665.89	6,275.72

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,576.88	23,258.23
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Schedule Of Changes Worksheet

Beginning Fund Balance	72.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,020.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,258.23	(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)		835.33 (5)



Trustees' Financial Summary

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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	2,649.41	2,669.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,649.41	2,669.55

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		
6XX Supplies and Materials	1,926.13	1,551.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,926.13	1,551.80

Schedule Of Changes Worksheet

Beginning Fund Balance	723.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,669.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,551.80	(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)	1,841.03	(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
1110 District Tax Levy	0.00	8.60
1111 District Levy - Real Property	43,880.16	984.51
1112 District Levy - Personal Property	1,759.06	2,219.60
1114 District Levy - Pers Prop/Mobile Homes	81.66	22.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	76.86	4,238.41
1190 Penalties and Interest on Taxes	228.99	145.56
1510 Interest Earnings	2,269.75	54.94
3120 State Guaranteed Tax Base Aid	38,588.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,884.54	7,674.19

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	130,000.00	0.00
850 Interest on Debt	3,315.00	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	8,133.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	133,315.00	8,133.94



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

Schedule Of Changes Worksheet

Beginning Fund Balance						670.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,674.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,133.94	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						210.73	(5)



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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
1510 Interest Earnings	3,603.63	1,422.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,603.63	1,422.91

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	88,505.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,422.91	(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)	89,928.52	(5)



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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	151,503.39	114,330.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	151,503.39	114,330.29

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	153,740.49	111,157.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	153,740.49	111,157.64

Schedule Of Changes Worksheet

Beginning Fund Balance	55,146.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	114,330.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	111,157.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	58,319.21	(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	46,033.21	48,672.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	62,317.68	64,796.29
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	602,994.13	531,230.25
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,132.86	5,009.40
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	75,763.88	74,881.63
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	2,940.00
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	31,673.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,673.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,556.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,608.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	67,329.89
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

FY2008-09

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	56,137.69	0.00	0.00	0.00
280	1XXX	2XX	7,135.10	0.00	0.00	0.00
280	1XXX	3XX	0.00	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	1,618.60	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	2,438.50	0.00	0.00	0.00
Totals			67,329.89	0.00	0.00	67,329.89

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

FY2008-09

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	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	1,359,676.00	0.00	0.00	0.00	1,359,676.00
Machinery and Equipment	161,519.00	0.00	0.00	0.00	161,519.00
Totals at Historical Cost	1,578,772.00	0.00	0.00	0.00	1,578,772.00
Less Accumulated Depreciation For:					
Improvement Accum	2,160.00	0.00	540.00	0.00	2,700.00
Building Accum	902,902.00	0.00	30,191.00	0.00	933,093.00
Machinery and Equipment Accum	68,516.00	0.00	13,795.00	0.00	82,311.00
Total Accumulated Depreciation	973,578.00	0.00	44,526.00	0.00	1,018,104.00
Governmental Activities, Capital Assets, net	605,194.00	0.00	-44,526.00	0.00	560,668.00

* 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 FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	9,448.00	0.00	0.00
School Administration (24XX)	2,618.00	0.00	0.00
Operations and Maintenance (26XX)	922.00	0.00	0.00
Enterprise Operations (32XX)	807.00	0.00	0.00
Total Depreciation for FY2009	13,795.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	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-
Governmental Activities*							
Compensated Absences	20,151.48	0.00	0.00	876.61	19,274.87	0.00	19,274.87
Total Governmental Activity Long-Term Liabilities	20,151.48	0.00	0.00	876.61	19,274.87	0.00	19,274.87

* 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.