



# Trustees' Financial Summary

**FY2009-10**

Submit ID: 0456-33063367

**22 Jefferson County  
0456 Boulder Elem**

**\*\* Recalculated \*\***

**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

*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*

## 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 FY10 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 #
015	State OTO Indian Education for All	STATE		state
111	Board Discretion	LOCAL	None	None
370	Deferred Maintenance & Energy Efficiency	STATE		NA
410	Miscellaneous Direct Federal Grant	FEDERAL		unknown
420	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
473	Public Health Emergency Preparedness	FEDERAL		93.069
475	Miscellaneous State Grant	STATE		State
524	Medicaid	STATE		State
569	Title IV, Part B, 21st Century	FEDERAL		84.287
574	Title IV, Part B, 21st Century	FEDERAL		84.287
576	Title IV, Part B, 21st Century	FEDERAL		84.287
577	Title IV, Part B, 21st Century	FEDERAL		84.287
579	Most Grant	STATE		None
580	Horizons Grant	LOCAL	None	None
619	Reap BES	FEDERAL		84.358A
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
756	ARRA - Title I SchoolWide	FEDERAL		84.389A
910	Budget Amendment			



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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)	142,744.36	42,089.06		6,374.63
02	Taxes Receivable - Real and Personal (120-149)	24,694.57	5,646.91		
03	Taxes Receivable - Protested (150-159)	76,556.04	14,463.69		
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>	243,994.97	62,199.66		6,374.63
<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)	102,475.61	20,110.60		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	102,475.61	20,110.60		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	82,985.53	634.88		
48	Fund Balance for Budget (961-970)	58,533.83	41,454.18		6,374.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	141,519.36	42,089.06		6,374.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	243,994.97	62,199.66		6,374.63



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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)	18,126.64	17,026.06	140,622.65	1,824.60
02	Taxes Receivable - Real and Personal (120-149)	99.04			224.10
03	Taxes Receivable - Protested (150-159)	1,336.61			490.77
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		18,215.85	752.07	
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>	19,562.29	35,241.91	141,374.72	2,539.47
<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)	1,435.65			714.87
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,435.65			714.87
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,054.84	
48	Fund Balance for Budget (961-970)	18,126.64	35,241.91	138,319.88	1,824.60
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,126.64	35,241.91	141,374.72	1,824.60
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	19,562.29	35,241.91	141,374.72	2,539.47



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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)	295,701.31			
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>	295,701.31			
<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)	295,046.28			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	295,701.31			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	295,701.31			



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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)	14,358.57	3,544.39		32,239.60
02	Taxes Receivable - Real and Personal (120-149)	2,428.71			4,514.26
03	Taxes Receivable - Protested (150-159)	4,485.57			14,715.80
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>	21,272.85	3,544.39		51,469.66
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,914.28			19,230.06
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,914.28			19,230.06
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	16,194.67			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	-1,836.10	3,544.39		32,239.60
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,358.57	3,544.39		32,239.60
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,272.85	3,544.39		51,469.66



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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	6,549.44		
02	Taxes Receivable - Real and Personal (120-149)		1.11		
03	Taxes Receivable - Protested (150-159)		1.07		
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	6,551.62		
<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)		2.18		
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>		2.18		
<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	6,549.44		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-1,847.50	6,549.44		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-1,847.50	6,551.62		





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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			22,356.26	
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>			22,356.26	
<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			22,356.26	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			22,356.26	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			22,356.26	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66,348.62	52,183.32		
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>	66,348.62	52,183.32		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	66,348.62	52,183.32		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	66,348.62	52,183.32		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	66,348.62	52,183.32		



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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	2009 Value	2010 Value
1111 District Levy - Real Property	345,355.00	341,737.61
1112 District Levy - Personal Property	5,050.18	8,704.80
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	47,712.31	0.00
1190 Penalties and Interest on Taxes	2,238.72	1,777.92
1510 Interest Earnings	1,593.48	301.19
1900 Other Revenue from Local Sources	31.00	193.29
3110 Direct State Aid	486,181.74	460,863.51
3111 Quality Educator	46,013.29	43,950.82
3112 At Risk Student	10,222.33	0.00
3113 Indian Education For All	4,039.20	3,957.60
3114 American Indian Achievement Gap	1,000.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	43,849.44	39,153.22
3117 State Tuition for State Placement	8,763.23	15,738.64
3120 State Guaranteed Tax Base Aid	226,781.46	234,849.60
3444 State School Block Grant	54,700.89	55,116.62
3730 HB645 State Special Education Allowable Costs	0.00	1,539.15
6100 Material Prior Period Revenue Adjustments	-133.05	110.60
7800 ARRA - State Fiscal Stabilization Fund	0.00	32,489.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,283,399.22</b>	<b>1,241,084.42</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	464,029.51	493,066.67
2XX Personal Services - Employee Benefits	96,015.11	114,835.03
3XX Purchased Professional and Technical Services	1,527.79	5,318.00
4XX Purchased Property Services	9,731.13	5,423.57
5XX Other Purchased Services	4,518.65	1,152.40
6XX Supplies and Materials	48,428.94	39,693.28
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	21,821.40	33,581.68
2XX Personal Services - Employee Benefits	3,061.35	6,232.20
6XX Supplies and Materials	183.67	103.80
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	41,559.21	61,469.16
2XX Personal Services - Employee Benefits	6,741.23	7,058.95
5XX Other Purchased Services	0.00	88.74
6XX Supplies and Materials	5,829.21	1,821.35
<b>23XX Support Services - General Administration</b>		



# Trustees' Financial Summary

FY2009-10

Submit ID: 0456-33063367

22 Jefferson County  
0456 Boulder Elem

**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	5,538.90	2,362.83
			2XX Personal Services - Employee Benefits	844.08	458.94
			5XX Other Purchased Services	18,696.65	14,590.11
			6XX Supplies and Materials	2,455.80	1,647.10
			810 Dues and Fees	1,864.00	2,001.50
			8XX Other Expenditures	1,623.72	1,435.61
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	73,797.14	31,926.42
			2XX Personal Services - Employee Benefits	12,167.99	10,957.94
			5XX Other Purchased Services	7,553.94	4,898.22
			6XX Supplies and Materials	578.33	2,839.92
			810 Dues and Fees	385.00	169.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	9,209.55	3,271.66
			2XX Personal Services - Employee Benefits	3,171.40	560.56
			3XX Purchased Professional and Technical Services	2,250.00	2,250.00
			5XX Other Purchased Services	685.06	1,107.72
			6XX Supplies and Materials	8,770.14	3,576.91
			810 Dues and Fees	0.00	100.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	80,138.60	85,229.86
			2XX Personal Services - Employee Benefits	21,517.92	19,802.14
			4XX Purchased Property Services	97,174.57	91,240.86
			5XX Other Purchased Services	96.30	20.00
			6XX Supplies and Materials	34,936.61	30,337.10
			7XX Property and Equipment Acquisition	0.00	15,830.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	7,500.00	9,019.84
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	84,305.33	71,813.91
			2XX Personal Services - Employee Benefits	15,303.83	7,757.49
			3XX Purchased Professional and Technical Services	2,666.75	2,098.74
			5XX Other Purchased Services	831.13	0.00
			6XX Supplies and Materials	3,055.00	10,421.94
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	0.00	371.04
			5XX Other Purchased Services	5,300.72	2,272.82
			6XX Supplies and Materials	35.00	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			





# Trustees' Financial Summary

FY2009-10

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22 Jefferson County  
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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value	
	<b>720 School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	11,162.50	11,296.50	
			2XX Personal Services - Employee Benefits	36.48	256.28	
			3XX Purchased Professional and Technical Services	2,183.22	592.00	
			5XX Other Purchased Services	3,281.88	3,300.64	
			6XX Supplies and Materials	760.15	981.02	
	<b>780 ARRA - State Fiscal Stabilization Fund</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	0.00	3,108.50	
	<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	0.00	18,783.70	
	<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	0.00	10,597.65	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	12,081.67	0.00	
			2XX Personal Services - Employee Benefits	3,281.50	0.00	
			4XX Purchased Property Services	3,596.79	69.00	
			6XX Supplies and Materials	6,912.92	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,249,197.77	1,249,200.30	

### Schedule Of Changes Worksheet

Beginning Fund Balance					127,603.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,241,084.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,249,200.30	(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	82,985.53	Less Last Year	60,954.01	(4b)	22,031.52	
Ending Fund Balance (1 + 2 - 3 + 4)					22,031.52	(4)
					141,519.36	(5)



# Trustees' Financial Summary

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0456 Boulder Elem

**\*\* Recalculated \*\***

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

### 10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	84,779.95	66,186.84
1112 District Levy - Personal Property	1,005.17	2,015.81
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8,715.74	0.00
1190 Penalties and Interest on Taxes	416.05	375.55
1510 Interest Earnings	61.75	0.00
1900 Other Revenue from Local Sources	0.00	0.22
2220 County On-Schedule Trans Reimb	11,924.46	23,971.66
3210 State On-Schedule Trans Reimb	11,545.23	13,958.06
3444 State School Block Grant	3,723.09	3,751.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>122,171.44</b>	<b>110,259.53</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	18,635.82	0.00
2XX Personal Services - Employee Benefits	993.81	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	17,045.38	40,941.00
2XX Personal Services - Employee Benefits	2,572.04	5,120.24
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	9,209.55	10,190.51
2XX Personal Services - Employee Benefits	2,594.25	3,686.96
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	30,323.45	41,229.65
6XX Supplies and Materials	2,895.60	6,625.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>84,269.90</b>	<b>107,793.44</b>



# Trustees' Financial Summary

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Submit ID: 0456-33063367

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**\*\* Recalculated \*\***

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						39,202.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,259.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						107,793.44	(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	634.88	Less Last Year	214.50	(4b)		420.38	
						420.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,089.06	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1611 National School Lunch Program	24,350.62	22,029.62
1621 Lunch Sales	1,513.00	0.00
1900 Other Revenue from Local Sources	0.00	12.40
3220 State Food Services Match	102.95	175.25
4550 Federal Child Nutrition	63,940.16	72,989.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>89,906.73</b>	<b>95,206.49</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>910 Food Services</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	9,490.08
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	2,533.26
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	22,991.50	48,504.72
2XX Personal Services - Employee Benefits	8,677.81	5,038.60
5XX Other Purchased Services	106.99	115.00
6XX Supplies and Materials	42,969.08	44,196.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>74,745.38</b>	<b>109,877.81</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	21,045.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,206.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,877.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	6,374.63	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	163.64	47.93
1112 District Levy - Personal Property	37.89	8.38
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,210.91	0.00
1190 Penalties and Interest on Taxes	37.87	15.55
1510 Interest Earnings	258.77	57.57
1900 Other Revenue from Local Sources	0.00	875.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,709.08	1,004.43
--	----------	----------

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

PRC Program Function Object	2009 Value	2010 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	17,122.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,004.43	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,126.64	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	301.14	58.48
2240 County Retirement Distribution	135,285.47	127,475.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>135,586.61</b>	<b>127,534.04</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	74,307.65	80,002.82
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,252.15	5,016.07
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	1,676.74	4,842.76
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	8,471.66	327.50
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	13,785.53	14,850.79
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,695.12	4,693.18
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	11,008.93	11,772.39
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	12,423.59	14,032.89
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	83.09
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	0.00	326.26
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	0.00	49.28
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	0.00	56.74
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,299.44	1,384.67
<b>910 Food Services</b>		



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,337.18	5,837.12
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	0.00	753.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				133,257.99	144,029.36

### Schedule Of Changes Worksheet

Beginning Fund Balance					51,737.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					127,534.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					144,029.36	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,241.91	(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	2010 Value
<b>111 Board Discretion</b>	
1510 Interest Earnings	388.96
6100 Material Prior Period Revenue Adjustments	1,215.32
<b>111 Subtotal</b>	1,604.28
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	20,479.88
<b>410 Miscellaneous Direct Federal Grant</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	5,284.37
<b>420 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	102,877.00
<b>456 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	13,510.54
<b>473 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	1,750.00
<b>475 Miscellaneous State Grant</b>	
3290 State - Other State Grants	500.00
<b>524 Medicaid</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	313,656.53
<b>569 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	64,000.00
<b>579 Most Grant</b>	
3290 State - Other State Grants	5,000.00
<b>619 Reap BES</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,960.82
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	21,833.65
<b>756 ARRA - Title I SchoolWide</b>	
7560 ARRA Title I SchoolWide	21,832.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	579,289.07

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

PRC Program Function Object	2010 Value
<b>015 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,915.47





# 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	2010 Value
<b>111 Board Discretion</b>				
<b>1XX Regular Education Programs - Elementary/Secondary</b>				
<b>26XX Operation and Maintenance of Plant Services</b>				
			6XX Supplies and Materials	7,447.61
<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	20,308.00
<b>111 Subtotal</b>				<hr/> 27,755.61
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>				
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>				
<b>26XX Operation and Maintenance of Plant Services</b>				
			4XX Purchased Property Services	22,755.42
<b>410 Miscellaneous Direct Federal Grant</b>				
<b>410 Miscellaneous Federal Grants Direct from Feds</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	3,816.00
			2XX Personal Services - Employee Benefits	608.13
			5XX Other Purchased Services	121.00
			6XX Supplies and Materials	739.24
<b>410 Subtotal</b>				<hr/> 5,284.37
<b>420 Title I, Part A, Improving Basic Programs</b>				
<b>420 Title I, Part A, Improving Basic Programs</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	70,531.64
			2XX Personal Services - Employee Benefits	32,345.36
<b>420 Subtotal</b>				<hr/> 102,877.00
<b>456 IDEA Part B (Trans from Coop)</b>				
<b>456 IDEA, Part B, Children with Disabilities</b>				
<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	12,010.14
			2XX Personal Services - Employee Benefits	1,499.86
			6XX Supplies and Materials	0.54
<b>456 Subtotal</b>				<hr/> 13,510.54
<b>473 Public Health Emergency Preparedness</b>				
<b>473 Public Health Emergency Preparedness</b>				
<b>21XX Support Services - Students</b>				
			6XX Supplies and Materials	1,750.00
<b>475 Miscellaneous State Grant</b>				
<b>329 State Miscellaneous Grants</b>				
<b>1XXX Instruction</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	2010 Value
<b>475 Miscellaneous State Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	500.00
<b>524 Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	316,147.48
<b>569 Title IV, Part B, 21st Century</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	43,349.26
2XX Personal Services - Employee Benefits	13,450.37
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	1,814.73
6XX Supplies and Materials	4,185.64
<b>569 Subtotal</b>	64,000.00
<b>579 Most Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,304.78
2XX Personal Services - Employee Benefits	695.22
<b>579 Subtotal</b>	5,000.00
<b>580 Horizons Grant</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,272.93
6XX Supplies and Materials	4,119.50
<b>580 Subtotal</b>	9,392.43
<b>619 Reap BES</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,750.79
2XX Personal Services - Employee Benefits	1,210.03
<b>619 Subtotal</b>	6,960.82
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	16,615.00
2XX Personal Services - Employee Benefits	5,161.63



# 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	2010 Value
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	57.02
<b>750 Subtotal</b>	21,833.65
<b>756 ARRA - Title I SchoolWide</b>	
<b>756 ARRA Title I SchoolWide</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	16,615.00
2XX Personal Services - Employee Benefits	5,161.82
6XX Supplies and Materials	55.18
<b>756 Subtotal</b>	21,832.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	621,514.79

#### Schedule Of Changes Worksheet

Beginning Fund Balance	214,487.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	579,289.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	621,514.79	(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                      3,054.84      Less Last Year                      33,941.63	(4b)	-30,886.79
		-30,886.79 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	141,374.72	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 State OTO Indian Education for All	0.00	1,915.47	-1,915.47
111 Board Discretion	1,604.28	27,755.61	-26,151.33
370 Deferred Maintenance & Energy Efficiency	20,479.88	22,755.42	-2,275.54
410 Miscellaneous Direct Federal Grant	5,284.37	5,284.37	0.00



# Trustees' Financial Summary

FY2009-10

Submit ID: 0456-33063367

22 Jefferson County  
0456 Boulder Elem

**\*\* Recalculated \*\***

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
420 Title I, Part A, Improving Basic Programs	102,877.00	102,877.00	0.00
456 IDEA Part B (Trans from Coop)	13,510.54	13,510.54	0.00
473 Public Health Emergency Preparedness	1,750.00	1,750.00	0.00
475 Miscellaneous State Grant	500.00	500.00	0.00
524 Medicaid	313,656.53	316,147.48	-2,490.95
569 Title IV, Part B, 21st Century	64,000.00	64,000.00	0.00
579 Most Grant	5,000.00	5,000.00	0.00
580 Horizons Grant	0.00	9,392.43	-9,392.43
619 Reap BES	6,960.82	6,960.82	0.00
750 ARRA - IDEA Part B (Trans from Coop)	21,833.65	21,833.65	0.00
756 ARRA - Title I SchoolWide	21,832.00	21,832.00	0.00
<b>Total</b>	<b>579,289.07</b>	<b>621,514.79</b>	<b>-42,225.72</b>



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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1111 District Levy - Real Property	1,382.07	3,393.55
1112 District Levy - Personal Property	15.68	44.33
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	264.25	0.00
1190 Penalties and Interest on Taxes	9.71	9.86
1510 Interest Earnings	109.27	8.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,780.98	3,456.62

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

PRC Program Function Object	2009 Value	2010 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	2,388.67	569.00
2XX Personal Services - Employee Benefits	442.15	34.72
5XX Other Purchased Services	0.00	150.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	2,436.94	1,833.12
2XX Personal Services - Employee Benefits	381.83	310.09
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	1,371.64
<b>650 Adult Basic Education/GED Programs</b>		
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	0.00	1,731.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,649.59	6,000.00



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

### 17 - Adult Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						4,367.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,456.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,000.00	(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)						1,824.60	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1510 Interest Earnings	5,489.26	1,139.41
2114 County Metal Mines License Taxes	23,075.16	8,199.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	28,564.42	9,338.64

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
4XX Purchased Property Services	276.00	0.00
6XX Supplies and Materials	819.66	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	742.49	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	0.00	50,057.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,838.15	50,057.80

### Schedule Of Changes Worksheet

Beginning Fund Balance					336,420.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,338.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,057.80	(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	655.03	Less Last Year	655.03	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					295,701.31	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	32,543.54	32,215.11
1112 District Levy - Personal Property	410.10	810.76
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,968.75	0.00
1190 Penalties and Interest on Taxes	114.72	137.93
1510 Interest Earnings	27.70	0.00
1900 Other Revenue from Local Sources	0.00	0.10
3281 State Technology Aid	2,507.81	1,263.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>37,572.62</b>	<b>34,427.58</b>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	24.00	0.00
6XX Supplies and Materials	35,762.24	46,172.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>35,786.24</b>	<b>46,172.84</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		19,636.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		34,427.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		46,172.84	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	16,194.67		
Less Last Year	9,727.09		
		6,467.58	(4b)
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		14,358.57	(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	2009 Value	2010 Value
3445 State Combined Fund School Block Grant	989.69	997.21
6100 Material Prior Period Revenue Adjustments	0.00	288.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	989.69	1,285.26

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

PRC Program Function Object	2009 Value	2010 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	2,259.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,285.26	(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)	3,544.39	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1111 District Levy - Real Property	85,779.74	42,455.02
1112 District Levy - Personal Property	1,030.54	1,918.99
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,274.16	0.00
1190 Penalties and Interest on Taxes	429.62	370.34
1510 Interest Earnings	782.86	193.25
1900 Other Revenue from Local Sources	0.00	0.22
3120 State Guaranteed Tax Base Aid	32,085.61	31,544.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>130,382.53</b>	<b>76,482.54</b>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	55,000.00	55,000.00
850 Interest on Debt	45,495.00	43,020.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>100,495.00</b>	<b>98,020.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	53,777.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,482.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,020.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,239.60	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1111 District Levy - Real Property	69.26	0.00
1112 District Levy - Personal Property	0.94	0.52
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	140.92	0.00
1190 Penalties and Interest on Taxes	24.24	0.47
1510 Interest Earnings	100.58	21.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	335.94	22.20

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

PRC Program Function Object	2009 Value	2010 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	6,527.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22.20	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,549.44	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	16,967.69	0.00
1XXX Revenues from Student Activities	0.00	21,393.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,967.69	21,393.13

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	17,198.54	18,358.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	17,198.54	18,358.13

### Schedule Of Changes Worksheet

Beginning Fund Balance	19,321.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,393.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,358.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	22,356.26	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2009 Value</b>	<b>2010 Value</b>
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	38,115.96	28,337.04
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	505,831.82	561,999.15
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	26,072.32	19,854.84
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,285.08	1,238.82
XX	XXX 26XX 41X	Energy Utility Services	63,622.32	52,496.67
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	73,835.64
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	7,500.00	5,550.00
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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**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,258.14
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,258.14

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,085.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,251.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	92,092.08
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:**

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

**Percentage of Special Ed Funding FY2012 Maximum Budget: 100%**



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	71,813.91	0.00	0.00	0.00	
280	1XXX	2XX	7,757.49	0.00	0.00	0.00	
280	1XXX	3XX	2,098.74	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	10,421.94	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>			92,092.08	0.00	0.00	0.00	92,092.08

*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 FY10.



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	85,800.00	0.00	44,508.00	0.00	130,308.00
Land Improvements	7,500.00	0.00	11,765.00	0.00	19,265.00
Buildings	1,970,889.34	0.00	5,550.00	0.00	1,976,439.34
Machinery and Equipment	62,252.86	0.00	38,407.00	0.00	100,659.86
Totals at Historical Cost	2,126,442.20	0.00	100,230.00	0.00	2,226,672.20
Less Accumulated Depreciation For:					
Improvement Accum	375.00	0.00	0.00	0.00	375.00
Building Accum	505,484.00	0.00	0.00	0.00	505,484.00
Machinery and Equipment Accum	29,577.00	0.00	0.00	0.00	29,577.00
Total Accumulated Depreciation	535,436.00	0.00	0.00	0.00	535,436.00
Governmental Activities, Capital Assets, net	1,591,006.20	0.00	100,230.00	0.00	1,691,236.20

\* 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.

<b>Depreciation by Function for FY2010</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2010

\*\*\* Has comment.





# Trustees' Financial Summary

FY2009-10

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**\*\* Recalculated \*\***

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
<b>Governmental Activities*</b>							
Bonds							
01/15/2001	910,000.00	0.00	55,000.00	0.00	855,000.00	60,000.00	795,000.00
Capital Leases	19,987.46	0.00	4,340.39	0.00	15,647.07	4,340.39	11,306.68
Compensated Absences	71,883.35	8,491.48	0.00	0.00	80,374.83	0.00	80,374.83
Other	141,593.50	0.00	31,290.50	0.00	110,303.00	31,128.00	79,175.00
Total Governmental Activity	1,143,464.31	8,491.48	90,630.89	0.00	1,061,324.90	95,468.39	965,856.51
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.