



Trustees' Financial Summary

FY2009-10

Submit ID: 0453-47978755

**22 Jefferson County
0453 Whitehall Elem**

Due Dates:

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

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

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: Sylvia Larson

Phone #: (406) 287-3455

(Signature)

(Date)

Chair, Board of Trustees: Mark Reinschmidt

(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 #
001	Arts	LOCAL		
002	Capital Investment/Deferred Maintenance	STATE	State	
003	E-rate	STATE	306261	
004	Gifted and Talented	STATE	2204531307	State
005	IDEA Part B	FEDERAL	22-0453	84.027
006	KEDS-Data System	STATE	state	
007	Medicaid	STATE	STATE	State
008	CSCT Medicaid	STATE	state	
009	OTO Full-Time Kindergarten	STATE	State	
010	Repair & Maintenance	LOCAL		
013	State OTO Indian Education for All	STATE	STATE	state
015	Title I, Part A, Improving Basic Programs	FEDERAL	22-04533105	84.010A
016	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	22-04531405	84.367
017	Title II, Part D, Ed Technology	FEDERAL	22-04536005	84.318
018	Title IV, Part A, Safe & Drug-Free	FEDERAL	22-04531605	84.186A
019	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A041412	84.358A
020	Supplies	LOCAL	local	
021	Science	LOCAL	local	
111	Corrections	LOCAL		
280	Special Ed Mini-Grant	LOCAL		
329	Jobs for Montana Graduates	STATE		State
370	Deferred Maintenance & Energy Efficiency	STATE		NA
371	Quick Start Energy Grants	STATE		state
457	IDEA Preschool (Trans from Coop)	FEDERAL		84.173A
473	Public Health Emergency Preparedness	FEDERAL		93.069
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
751	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL		84.392
752	ARRA - Title I Part A	FEDERAL		84.389
754	ARRA Title II D Competetive	FEDERAL	2204539310CMP	84.386



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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)	118,729.31	40,597.33		3,560.45
02	Taxes Receivable - Real and Personal (120-149)	20,750.54	5,473.22		
03	Taxes Receivable - Protested (150-159)	21,449.52	6,573.94		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,547.64	1,231.97		350.63
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	166,477.01	53,876.46		3,911.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				2,727.00
25	Deferred Revenue (680)	47,747.70	13,279.13		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	47,747.70	13,279.13		2,727.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	118,729.31	40,597.33		1,184.08
52	TOTAL FUND BALANCE/EQUITY	118,729.31	40,597.33		1,184.08
53	TOTAL LIABILITIES AND FUND BALANCE	166,477.01	53,876.46		3,911.08



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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)		46,063.97	-54,259.33	
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)		4,275.62	5,445.08	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		50,339.59	-48,814.25	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,275.62	5,461.61	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		4,275.62	5,461.61	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		46,063.97	-54,275.86	
52	TOTAL FUND BALANCE/EQUITY		46,063.97	-54,275.86	
53	TOTAL LIABILITIES AND FUND BALANCE		50,339.59	-48,814.25	



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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)				14,946.69
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	TOTAL ASSETS AND OTHER DEBITS				14,946.69
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)				14,946.69
52	TOTAL FUND BALANCE/EQUITY				14,946.69
53	TOTAL LIABILITIES AND FUND BALANCE				14,946.69



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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)	224,624.34			
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	224,624.34			
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)	224,624.34			
52	TOTAL FUND BALANCE/EQUITY	224,624.34			
53	TOTAL LIABILITIES AND FUND BALANCE	224,624.34			



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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)	-159.22			38,667.46
02	Taxes Receivable - Real and Personal (120-149)	1,465.11			4,053.66
03	Taxes Receivable - Protested (150-159)	1,539.34			4,625.09
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	380.63			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,225.86			47,346.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,385.08			8,678.75
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,385.08			8,678.75
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)	-159.22			38,667.46
52	TOTAL FUND BALANCE/EQUITY	-159.22			38,667.46
53	TOTAL LIABILITIES AND FUND BALANCE	3,225.86			47,346.21



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.40			
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	1.40			
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)	1.40			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1.40			
53	TOTAL LIABILITIES AND FUND BALANCE	1.40			



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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)
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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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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 (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	36,549.76			
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	36,549.76			
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	36,549.76			
52	TOTAL FUND BALANCE/EQUITY	36,549.76			
53	TOTAL LIABILITIES AND FUND BALANCE	36,549.76			



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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)
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 - 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	2009 Value	2010 Value
1111 District Levy - Real Property	236,621.77	251,565.21
1112 District Levy - Personal Property	16,424.68	33,613.69
1114 District Levy - Pers Prop/Mobile Homes	100.42	118.44
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	14,422.36	0.00
1190 Penalties and Interest on Taxes	987.24	906.91
1510 Interest Earnings	2,942.92	389.16
1900 Other Revenue from Local Sources	21.30	85.00
1950 Services Provided Other School Districts or Coops	0.00	805.89
3110 Direct State Aid	706,857.19	695,116.63
3111 Quality Educator	71,140.21	77,720.06
3112 At Risk Student	12,597.60	0.00
3113 Indian Education For All	6,018.00	6,222.00
3114 American Indian Achievement Gap	600.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	44,606.96	46,904.41
3120 State Guaranteed Tax Base Aid	307,868.80	321,198.90
3444 State School Block Grant	72,765.05	73,318.06
3730 HB645 State Special Education Allowable Costs	0.00	2,579.34
6100 Material Prior Period Revenue Adjustments	0.00	283.47
7800 ARRA - State Fiscal Stabilization Fund	0.00	49,004.18

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	1,493,974.50	1,560,231.35
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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		
1XX Personal Services - Salaries	770,168.02	676,478.98
2XX Personal Services - Employee Benefits	85,713.91	134,908.82
3XX Purchased Professional and Technical Services	2,298.41	9,822.98
4XX Purchased Property Services	3,628.51	2,608.97
5XX Other Purchased Services	10,969.72	10,193.65
6XX Supplies and Materials	40,635.81	59,597.24
7XX Property and Equipment Acquisition	854.00	10,946.63
21XX Support Services - Students		
1XX Personal Services - Salaries	37,780.62	45,854.00
2XX Personal Services - Employee Benefits	4,316.69	304.96
6XX Supplies and Materials	938.10	938.61
222X Educational Media Services		
1XX Personal Services - Salaries	35,101.20	47,905.34
2XX Personal Services - Employee Benefits	3,614.64	333.62
3XX Purchased Professional and Technical Services	0.00	400.00



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			6XX Supplies and Materials	2,599.03	4,678.50
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	32,083.38	35,326.15
			2XX Personal Services - Employee Benefits	222.88	241.33
			3XX Purchased Professional and Technical Services	2,995.00	9,589.47
			4XX Purchased Property Services	300.00	0.00
			5XX Other Purchased Services	7,831.81	9,002.64
			6XX Supplies and Materials	1,726.15	3,393.65
			810 Dues and Fees	1,726.76	765.88
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	74,232.91	77,026.31
			2XX Personal Services - Employee Benefits	7,258.11	531.52
			3XX Purchased Professional and Technical Services	0.00	250.00
			4XX Purchased Property Services	800.00	738.50
			5XX Other Purchased Services	901.49	490.67
			6XX Supplies and Materials	4,254.11	1,588.98
			810 Dues and Fees	805.00	740.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	26,629.51	20,702.79
			2XX Personal Services - Employee Benefits	181.64	145.28
			3XX Purchased Professional and Technical Services	4,042.45	5,408.99
			4XX Purchased Property Services	0.00	99.15
			5XX Other Purchased Services	1,096.00	1,129.58
			6XX Supplies and Materials	1,797.31	1,240.92
			810 Dues and Fees	0.00	231.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	54,026.02	51,090.58
			2XX Personal Services - Employee Benefits	11,405.46	4,135.94
			3XX Purchased Professional and Technical Services	0.00	9,742.31
			4XX Purchased Property Services	89,366.37	83,907.03
			5XX Other Purchased Services	6,330.00	8,531.59
			6XX Supplies and Materials	15,003.09	35,493.31
			7XX Property and Equipment Acquisition	0.00	9,737.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	2,076.40	3,448.45
			6XX Supplies and Materials	0.00	3,825.64
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	91,399.83	74,734.21
			2XX Personal Services - Employee Benefits	6,422.83	534.93
			3XX Purchased Professional and Technical Services	840.30	723.75
			6XX Supplies and Materials	628.73	0.00



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,262.78	3,517.12
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,350.00	1,250.00
			6XX Supplies and Materials	350.00	452.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	627.50	2,051.00
			3XX Purchased Professional and Technical Services	75.90	2,085.95
			5XX Other Purchased Services	0.00	340.50
			6XX Supplies and Materials	1,891.12	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,545.75	17,361.44
			2XX Personal Services - Employee Benefits	126.66	121.76
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			6XX Supplies and Materials	176.00	149.43
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	14,904.00	12,887.04
			2XX Personal Services - Employee Benefits	92.66	90.43
			5XX Other Purchased Services	5,772.61	4,940.87
			6XX Supplies and Materials	3,980.92	916.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	49,004.18
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,496,158.10</u>	<u>1,564,687.57</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						123,185.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,560,231.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,564,687.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						118,729.31	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	98,069.89	57,582.54
1112 District Levy - Personal Property	5,354.97	12,006.08
1114 District Levy - Pers Prop/Mobile Homes	31.32	72.87
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,672.57	0.00
1190 Penalties and Interest on Taxes	302.92	316.00
1510 Interest Earnings	472.88	160.11
1900 Other Revenue from Local Sources	86.00	0.00
2220 County On-Schedule Trans Reimb	39,938.03	43,826.90
3210 State On-Schedule Trans Reimb	37,941.24	40,302.08
3444 State School Block Grant	4,339.51	4,372.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	190,209.33	158,639.07

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,625.03	7,366.36
2XX Personal Services - Employee Benefits	64.56	50.93
25XX Support Services - Business		
1XX Personal Services - Salaries	5,147.84	4,984.39
2XX Personal Services - Employee Benefits	45.55	35.14
27XX Student Transportation Services		
5XX Other Purchased Services	141,542.32	165,437.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	156,425.30	177,873.90



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						59,832.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						158,639.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						177,873.90	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,597.33	(5)



Trustees' Financial Summary

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22 Jefferson County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2009 Value	2010 Value
1611 National School Lunch Program	62,836.22	48,705.25
4550 Federal Child Nutrition	77,557.33	66,222.92
4552 Fresh Fruit And Vegetable	0.00	17,362.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140,393.55	132,290.23

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	65,580.00	62,964.68
2XX Personal Services - Employee Benefits	5,339.15	5,092.56
6XX Supplies and Materials	64,312.85	57,977.75
810 Dues and Fees	0.00	987.95
8XX Other Expenditures	2,225.57	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	137,457.57	127,022.94

Schedule Of Changes Worksheet

Beginning Fund Balance	-4,083.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	132,290.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	127,022.94	(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	
Ending Fund Balance (1 + 2 - 3 + 4)	1,184.08	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	858.97	205.18
2240 County Retirement Distribution	197,744.44	151,099.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	198,603.41	151,304.45

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		
2XX Personal Services - Employee Benefits	121,027.77	107,585.72
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,332.34	6,602.04
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,953.42	6,618.33
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,614.80	6,573.02
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,851.65	11,800.31
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,395.40	3,603.38
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,383.85	7,092.83
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,447.04	13,690.17
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	62.26	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,757.04	0.00
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,982.14
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,507.20	1,603.12
910 Food Services		
31XX Food Services		



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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	2009 Value	2010 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	8,510.73	9,018.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				183,843.50	178,169.70

Schedule Of Changes Worksheet

Beginning Fund Balance					72,929.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151,304.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					178,169.70	(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)					46,063.97	(5)



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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
004 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,700.00
005 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	31,840.12
007 Medicaid	
3355 Medicaid - Miscellaneous	123,748.95
010 Repair & Maintenance	
1900 Other Revenue from Local Sources	4,499.92
015 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	126,301.42
016 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	36,298.00
017 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,510.00
018 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,163.00
019 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,215.12
329 Jobs for Montana Graduates	
3290 State - Other State Grants	1,500.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	40,239.35
371 Quick Start Energy Grants	
3710 Quick Start Energy Grants	40,239.35
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	2,500.00
750 ARRA - IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	49,792.70
751 ARRA - IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	3,512.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	75,518.00
754 ARRA Title II D Competitive	
7540 ARRA - Title II-D Competitive	105,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	659,577.93



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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
002 Capital Investment/Deferred Maintenance	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,499.92
004 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,250.00
6XX Supplies and Materials	450.00
004 Subtotal	1,700.00
006 KEDS-Data System	
368 K-12 Education Data Systems	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,038.36
6XX Supplies and Materials	777.42
006 Subtotal	1,815.78
007 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	126,197.03
010 Repair & Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	22,337.25
013 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
1XX Personal Services - Salaries	1,537.55
2XX Personal Services - Employee Benefits	208.45
6XX Supplies and Materials	80.00
013 Subtotal	1,826.00
015 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	63,941.00
2XX Personal Services - Employee Benefits	11,010.45
3XX Purchased Professional and Technical Services	6,881.89
6XX Supplies and Materials	13,263.00
015 Subtotal	95,096.34



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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
016 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	23,813.84
2XX Personal Services - Employee Benefits	3,905.16
	27,719.00
016 Subtotal	
017 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,437.67
2XX Personal Services - Employee Benefits	102.33
6XX Supplies and Materials	1,172.01
	2,712.01
017 Subtotal	
018 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	424.81
6XX Supplies and Materials	929.06
	1,353.87
018 Subtotal	
019 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	6,802.69
2XX Personal Services - Employee Benefits	1,095.64
6XX Supplies and Materials	489.60
	8,387.93
019 Subtotal	
021 Science	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	244.21
280 Special Ed Mini-Grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	3,543.47
2XX Personal Services - Employee Benefits	410.21
	3,953.68
280 Subtotal	
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	



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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
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	105.60
6XX Supplies and Materials	968.43
	1,074.03
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	40,239.35
371 Quick Start Energy Grants	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	40,239.35
457 IDEA Preschool (Trans from Coop)	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,510.00
2XX Personal Services - Employee Benefits	333.00
	2,843.00
473 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	2,500.00
750 ARRA - IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	33,255.36
2XX Personal Services - Employee Benefits	4,102.64
6XX Supplies and Materials	37,474.00
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	23,751.46
2XX Personal Services - Employee Benefits	2,768.43
6XX Supplies and Materials	80.00
	101,431.89
751 ARRA - IDEA Preschool (Trans from Coop)	
751 ARRA - IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	3,025.00



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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
751 ARRA - IDEA Preschool (Trans from Coop)	
751 ARRA - IDEA Preschool	
1XXX Instruction	
2XX Personal Services - Employee Benefits	487.00
751 Subtotal	3,512.00
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	28,845.00
2XX Personal Services - Employee Benefits	5,093.00
3XX Purchased Professional and Technical Services	2,100.00
6XX Supplies and Materials	30,127.06
752 Subtotal	66,165.06
754 ARRA Title II D Competitive	
754 ARRA - Title II-D Competitive	
1XXX Instruction	
1XX Personal Services - Salaries	48,439.14
2XX Personal Services - Employee Benefits	52.35
3XX Purchased Professional and Technical Services	27,360.00
5XX Other Purchased Services	3,210.98
6XX Supplies and Materials	73,776.83
754 Subtotal	152,839.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	708,687.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-5,166.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						659,577.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						708,687.00	(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)						-54,275.86	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Capital Investment/Deferred Maintenance	0.00	4,499.92	-4,499.92
004 Gifted and Talented	1,700.00	1,700.00	0.00
005 IDEA Part B	31,840.12	0.00	31,840.12
006 KEDS-Data System	0.00	1,815.78	-1,815.78
007 Medicaid	123,748.95	126,197.03	-2,448.08
010 Repair & Maintenance	4,499.92	22,337.25	-17,837.33
013 State OTO Indian Education for All	0.00	1,826.00	-1,826.00
015 Title I, Part A, Improving Basic Programs	126,301.42	95,096.34	31,205.08
016 Title II, Part A, Teacher/Principal Train/Recruit	36,298.00	27,719.00	8,579.00
017 Title II, Part D, Ed Technology	3,510.00	2,712.01	797.99
018 Title IV, Part A, Safe & Drug-Free	4,163.00	1,353.87	2,809.13
019 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	9,215.12	8,387.93	827.19
021 Science	0.00	244.21	-244.21
280 Special Ed Mini-Grant	0.00	3,953.68	-3,953.68
329 Jobs for Montana Graduates	1,500.00	1,074.03	425.97
370 Deferred Maintenance & Energy Efficiency	40,239.35	40,239.35	0.00
371 Quick Start Energy Grants	40,239.35	40,239.35	0.00
457 IDEA Preschool (Trans from Coop)	0.00	2,843.00	-2,843.00
473 Public Health Emergency Preparedness	2,500.00	2,500.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	49,792.70	101,431.89	-51,639.19
751 ARRA - IDEA Preschool (Trans from Coop)	3,512.00	3,512.00	0.00
752 ARRA - Title I Part A	75,518.00	66,165.06	9,352.94



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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
754 ARRA Title II D Competetive	105,000.00	152,839.30	-47,839.30
Total	<u>659,577.93</u>	<u>708,687.00</u>	<u>-49,109.07</u>



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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	2009 Value	2010 Value
5300 Operating Transfers from Other Funds	0.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.00</u>	<u>10,000.00</u>

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		
1XX Personal Services - Salaries	6,035.70	0.00
2XX Personal Services - Employee Benefits	244.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>6,280.56</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		4,946.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
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)		14,946.69	(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	2009 Value	2010 Value
1510 Interest Earnings	3,067.62	716.89
2114 County Metal Mines License Taxes	49,080.55	12,480.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,148.17	13,197.20

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 8XX Other Expenditures	12,462.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,462.13	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		211,427.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,197.20	(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)	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)		224,624.34	(5)



Trustees' Financial Summary

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22 Jefferson County
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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	2009 Value	2010 Value
1111 District Levy - Real Property	17,628.95	17,318.31
1112 District Levy - Personal Property	1,251.73	2,439.36
1114 District Levy - Pers Prop/Mobile Homes	7.83	14.21
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,073.45	0.00
1190 Penalties and Interest on Taxes	74.44	64.96
1510 Interest Earnings	10.32	0.77
3281 State Technology Aid	3,581.70	1,899.81
6100 Material Prior Period Revenue Adjustments	-878.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,749.79	21,737.42

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	16,420.72	16,924.31
6XX Supplies and Materials	122.71	75.64
7XX Property and Equipment Acquisition	2,819.00	4,797.93
329 State Miscellaneous Grants		
1XXX Instruction		
7XX Property and Equipment Acquisition	3,861.93	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,224.36	21,797.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance							-98.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							21,737.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							21,797.88 (3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							-159.22 (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	2009 Value	2010 Value
1111 District Levy - Real Property	55,981.24	45,748.44
1112 District Levy - Personal Property	3,894.60	6,558.65
1114 District Levy - Pers Prop/Mobile Homes	22.91	36.06
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,435.29	0.00
1190 Penalties and Interest on Taxes	229.02	192.44
1510 Interest Earnings	1,077.54	202.48
3120 State Guaranteed Tax Base Aid	43,852.98	43,375.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	108,493.58	96,113.70

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	100,000.00	103,275.00
850 Interest on Debt	9,400.00	3,275.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,400.00	106,550.00

Schedule Of Changes Worksheet

Beginning Fund Balance	49,103.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,113.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,550.00	(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)	38,667.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	746.57	570.02
1920 Contributions/Donations from Private Sources	0.00	2,530.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	746.57	3,100.02

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

PRC Program Function Object	2009 Value	2010 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	294.00	725.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	294.00	725.00

Schedule Of Changes Worksheet

Beginning Fund Balance	34,174.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,100.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	725.00	(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)	36,549.76	(5)



Trustees' Financial Summary

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**22 Jefferson County
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Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	73,229.53	72,333.04
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	12,858.36	807,102.96
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	834,751.23	0.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,962.18	46,278.04
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	73,314.67	66,490.11
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	45,679.85
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	45,679.85

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	15,225.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	65,778.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	79,510.01
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: 75%



Trustees' Financial Summary

FY2009-10

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22 Jefferson County
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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	74,734.21	0.00	0.00	0.00	
280	1XXX	2XX	534.93	0.00	0.00	0.00	
280	1XXX	3XX	723.75	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	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,517.12	0.00	0.00	0.00	
Totals			79,510.01	0.00	0.00	0.00	79,510.01

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	64,934.00	0.00	33,745.00	0.00	98,679.00
Land Improvements	4,500.00	0.00	0.00	0.00	4,500.00
Buildings	3,661,573.00	0.00	0.00	0.00	3,661,573.00
Machinery and Equipment	112,649.00	0.00	9,737.00	0.00	122,386.00
Totals at Historical Cost	3,843,656.00	0.00	43,482.00	0.00	3,887,138.00
Less Accumulated Depreciation For:					
Improvement Accum	900.00	0.00	225.00	0.00	1,125.00
Building Accum	1,259,537.00	73,888.00	0.00	0.00	1,333,425.00
Machinery and Equipment Accum	98,414.00	8,448.00	0.00	0.00	106,862.00
Total Accumulated Depreciation	1,358,851.00	82,336.00	225.00	0.00	1,441,412.00
Governmental Activities, Capital Assets, net	2,484,805.00	-82,336.00	43,257.00	0.00	2,445,726.00

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2010			

*** 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 (7/1/2009)	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-
Governmental Activities*							
Bonds							
05/15/2003	200,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
Compensated Absences	35,796.19	28,330.25	0.00	0.00	64,126.44	0.00	64,126.44
Loans Payable	55,592.54	0.00	5,462.19	0.00	50,130.35	0.00	50,130.35
Total Governmental Activity	291,388.73	28,330.25	105,462.19	0.00	214,256.79	100,000.00	114,256.79
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.