



Trustees' Financial Summary

FY2009-10

Submit ID: 0454-10336324

**22 Jefferson County
0454 Whitehall H S**

Due Dates:

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

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

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	Capital Invest/Deferred Maintenance	STATE	State	
002	Jobs for Montana Graduates	STATE	Subgrant 6-046	State
003	KEDS - Data Systems	STATE	State	
005	State OTO Indian Education for All	STATE	State	state
007	Title I, Part A, Improving Basic Programs	FEDERAL	2204533104	84.010A
008	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204531405	84.367
009	Title II, Part D, Ed Technology	FEDERAL	2204536005	84.318
010	Title IV Safe and Drug-Free Schools	FEDERAL	2204531605	84.186A
011	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A031412	84.358A
012	Vo Ed Business/Marketing	STATE	396	State
013	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204548105BG	84.048A
014	Vo Ed Family & Consumer Science	STATE	394	State
015	Vo Ed Tech Ed/Industrial Arts	STATE	395	State
019	Repairs/Maintenance (Lighting rebate)	LOCAL		
020	Safe Community	LOCAL		
025	Building Improvements	LOCAL		
026	Quick Start Energy Grants	STATE	STMSSR-81-QS-09-0190	state
370	Deferred Maintenance & Energy Efficiency	STATE	STMSSR-81-SFF-09-004	NA
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
473	Public Health Emergency Preparedness	FEDERAL		93.069
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
752	ARRA - Title I Part A	FEDERAL		84.389



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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)	141,291.86	10,331.40		
02	Taxes Receivable - Real and Personal (120-149)	12,325.61	2,239.04		
03	Taxes Receivable - Protested (150-159)	11,190.92	2,256.35		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,514.80	620.76		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	168,323.19	15,447.55		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	27,031.33	5,116.15		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,031.33	5,116.15		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	141,291.86	10,331.40		
52	TOTAL FUND BALANCE/EQUITY	141,291.86	10,331.40		
53	TOTAL LIABILITIES AND FUND BALANCE	168,323.19	15,447.55		



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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)		35,891.59	81,671.71	9,799.91
02	Taxes Receivable - Real and Personal (120-149)				686.83
03	Taxes Receivable - Protested (150-159)				580.83
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		35,891.59	81,671.71	11,067.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,267.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,267.66
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		35,891.59	81,671.71	9,799.91
52	TOTAL FUND BALANCE/EQUITY		35,891.59	81,671.71	9,799.91
53	TOTAL LIABILITIES AND FUND BALANCE		35,891.59	81,671.71	11,067.57



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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)	11,634.95			7,078.17
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,579.12			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,214.07			7,078.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,579.12			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,579.12			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	11,634.95			7,078.17
52	TOTAL FUND BALANCE/EQUITY	11,634.95			7,078.17
53	TOTAL LIABILITIES AND FUND BALANCE	15,214.07			7,078.17



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	354,591.77			
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	354,591.77			
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)	354,591.77			
52	TOTAL FUND BALANCE/EQUITY	354,591.77			
53	TOTAL LIABILITIES AND FUND BALANCE	354,591.77			



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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)	318.10	23,153.28		317.31
02	Taxes Receivable - Real and Personal (120-149)	86.19	681.60		622.73
03	Taxes Receivable - Protested (150-159)	40.27	338.53		765.29
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	194.28	249.31		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	638.84	24,422.72		1,705.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	320.74	1,269.44		1,388.02
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	320.74	1,269.44		1,388.02
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)	318.10	23,153.28		317.31
52	TOTAL FUND BALANCE/EQUITY	318.10	23,153.28		317.31
53	TOTAL LIABILITIES AND FUND BALANCE	638.84	24,422.72		1,705.33



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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)	90,220.57			
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	90,220.57			
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)	90,220.57			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	90,220.57			
53	TOTAL LIABILITIES AND FUND BALANCE	90,220.57			



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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)			63,838.84	
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			63,838.84	
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			63,838.84	
52	TOTAL FUND BALANCE/EQUITY			63,838.84	
53	TOTAL LIABILITIES AND FUND BALANCE			63,838.84	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	106,002.43	400,447.53		
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	106,002.43	400,447.53		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	106,002.43	400,447.53		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	106,002.43	400,447.53		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	106,002.43	400,447.53		



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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
1110 District Tax Levy	0.00	780.03
1111 District Levy - Real Property	243,384.77	260,603.18
1112 District Levy - Personal Property	10,830.69	17,685.55
1114 District Levy - Pers Prop/Mobile Homes	88.53	267.95
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,404.63	0.00
1190 Penalties and Interest on Taxes	597.59	492.27
1510 Interest Earnings	2,795.46	610.64
1900 Other Revenue from Local Sources	1,012.23	4,116.00
3110 Direct State Aid	689,256.12	637,795.16
3111 Quality Educator	56,188.78	56,057.98
3112 At Risk Student	4,115.83	0.00
3113 Indian Education For All	4,426.80	4,222.80
3114 American Indian Achievement Gap	1,000.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	31,673.10	27,273.43
3120 State Guaranteed Tax Base Aid	224,180.00	197,207.13
3444 State School Block Grant	91,891.89	92,590.27
3730 HB645 State Special Education Allowable Costs	0.00	1,632.18
7800 ARRA - State Fiscal Stabilization Fund	0.00	44,963.14
9710 Residual Equity Transfers In	6,133.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,377,980.36	1,347,697.71

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	509,200.83	338,906.76
2XX Personal Services - Employee Benefits	78,141.91	139,993.31
3XX Purchased Professional and Technical Services	3,456.60	4,958.29
4XX Purchased Property Services	390.35	2,932.48
5XX Other Purchased Services	17,124.85	8,859.17
6XX Supplies and Materials	29,907.67	29,302.07
7XX Property and Equipment Acquisition	881.05	8,893.77
810 Dues and Fees	0.00	607.00
8XX Other Expenditures	114.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	60,594.74	61,247.98
2XX Personal Services - Employee Benefits	6,184.04	442.30
6XX Supplies and Materials	2,424.98	1,228.84
222X Educational Media Services		
1XX Personal Services - Salaries	24,313.17	23,658.20



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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				
	22XX Educational Media Services				
			2XX Personal Services - Employee Benefits	3,542.01	185.34
			3XX Purchased Professional and Technical Services	0.00	292.29
			4XX Purchased Property Services	278.00	0.00
			5XX Other Purchased Services	0.00	50.76
			6XX Supplies and Materials	5,308.04	2,616.53
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	32,595.57	35,304.49
			2XX Personal Services - Employee Benefits	226.63	231.16
			3XX Purchased Professional and Technical Services	3,161.90	7,016.98
			4XX Purchased Property Services	200.00	0.00
			5XX Other Purchased Services	8,800.41	10,209.41
			6XX Supplies and Materials	2,127.04	2,090.17
			810 Dues and Fees	1,026.25	865.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	80,212.22	76,773.87
			2XX Personal Services - Employee Benefits	7,299.85	545.89
			3XX Purchased Professional and Technical Services	70.00	0.00
			4XX Purchased Property Services	0.00	1,335.67
			5XX Other Purchased Services	2,255.09	853.00
			6XX Supplies and Materials	3,886.63	1,601.77
			810 Dues and Fees	814.50	776.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	18,749.80	20,645.53
			2XX Personal Services - Employee Benefits	2,157.61	144.88
			3XX Purchased Professional and Technical Services	4,315.35	17,293.40
			4XX Purchased Property Services	35.00	19.16
			5XX Other Purchased Services	825.05	368.30
			6XX Supplies and Materials	2,010.75	1,975.88
			810 Dues and Fees	0.00	231.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	39,650.06	41,441.93
			2XX Personal Services - Employee Benefits	12,096.81	3,297.04
			3XX Purchased Professional and Technical Services	430.00	5,537.35
			4XX Purchased Property Services	90,651.97	83,562.82
			5XX Other Purchased Services	6,330.00	9,384.98
			6XX Supplies and Materials	15,686.67	32,504.74
			7XX Property and Equipment Acquisition	0.00	12,032.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	56,137.69	33,013.67
			2XX Personal Services - Employee Benefits	7,135.10	81.87
			6XX Supplies and Materials	1,618.60	6,483.28



Trustees' Financial Summary

FY2009-10

Submit ID: 0454-10336324

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	2,438.50	2,225.58
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	210.00	2,114.00
			3XX Purchased Professional and Technical Services	1,106.40	1,500.00
			5XX Other Purchased Services	1,260.10	608.88
			6XX Supplies and Materials	1,570.30	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	64,796.29	114,195.13
			2XX Personal Services - Employee Benefits	10,277.00	616.12
			4XX Purchased Property Services	0.00	58.97
			6XX Supplies and Materials	6,962.30	6,514.71
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			6XX Supplies and Materials	338.08	104.85
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	9,185.00	10,089.00
			2XX Personal Services - Employee Benefits	67.83	70.66
			5XX Other Purchased Services	5,877.42	3,780.37
			6XX Supplies and Materials	3,844.05	1,114.41
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	56,182.33	54,686.97
			2XX Personal Services - Employee Benefits	332.03	409.88
			3XX Purchased Professional and Technical Services	0.00	6,595.00
			5XX Other Purchased Services	41,736.79	42,075.43
			6XX Supplies and Materials	8,126.65	12,776.95
			810 Dues and Fees	654.13	4,402.50
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	44,963.14
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	7,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,357,333.99	1,345,698.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						139,293.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,347,697.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,345,698.88	(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)						141,291.86	(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	59,744.41	46,506.05
1112 District Levy - Personal Property	2,173.41	3,940.87
1114 District Levy - Pers Prop/Mobile Homes	16.60	59.66
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,956.77	0.00
1190 Penalties and Interest on Taxes	118.40	106.90
1510 Interest Earnings	128.83	18.66
1900 Other Revenue from Local Sources	59.82	0.00
2220 County On-Schedule Trans Reimb	21,219.01	22,643.64
3210 State On-Schedule Trans Reimb	20,017.74	21,020.31
3444 State School Block Grant	3,889.98	3,919.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109,324.97	98,215.63

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	7,366.37
2XX Personal Services - Employee Benefits	71.78	50.93
25XX Support Services - Business		
1XX Personal Services - Salaries	5,147.70	4,291.55
2XX Personal Services - Employee Benefits	38.33	30.24
27XX Student Transportation Services		
5XX Other Purchased Services	93,340.95	88,605.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	108,223.79	100,344.65



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						12,460.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,215.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,344.65	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,331.40	(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	698.28	172.65
2240 County Retirement Distribution	153,303.38	119,590.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	154,001.66	119,762.73

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	80,386.68	69,503.02
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	9,092.58	9,414.61
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,643.40	3,815.71
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,931.02	7,837.65
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,862.62	9,278.10
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,612.60	3,507.87
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,551.98	5,640.90
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,404.52	5,321.87
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21.96	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,987.46	0.00
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,452.22
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	16,219.01
396 State Career & Technical Ed Entitlement - Office Occupations		
1XXX Instruction		



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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	
	396 State Career & Technical Ed Entitlement - Office Occupations					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	1,135.74	
	650 Adult Basic Education/GED Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	226.04	0.00	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	960.30	782.99	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	5,929.13	7,171.80	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				145,610.29	143,081.49	

Schedule Of Changes Worksheet

Beginning Fund Balance						59,210.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,762.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						143,081.49	(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)						35,891.59	(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
002 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
007 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	43,740.39
008 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,858.00
009 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	480.00
010 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,086.00
011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,754.85
012 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	773.00
013 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	14,434.01
014 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	843.00
015 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,440.00
019 Repairs/Maintenance (Lighting rebate)	
1900 Other Revenue from Local Sources	2,250.03
026 Quick Start Energy Grants	
3710 Quick Start Energy Grants	26,919.65
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	29,023.87
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	13,043.00
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,750.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	33,218.36
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	24,353.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	236,967.16



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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
001 Capital Invest/Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	190.00
002 Jobs for Montana Graduates	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,624.49
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	230.00
5XX Other Purchased Services	505.50
	3,359.99
003 KEDS - Data Systems	
368 K-12 Education Data Systems	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,379.19
005 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,425.90
6XX Supplies and Materials	182.04
	1,607.94
007 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	20,260.00
2XX Personal Services - Employee Benefits	3,388.00
3XX Purchased Professional and Technical Services	2,957.00
6XX Supplies and Materials	931.16
	27,536.16
008 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	10,152.61
2XX Personal Services - Employee Benefits	1,742.39
	11,895.00
009 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	



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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
009 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	457.53
2XX Personal Services - Employee Benefits	3.47
6XX Supplies and Materials	466.00
	927.00
009 Subtotal	
010 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	350.00
6XX Supplies and Materials	736.00
	1,086.00
010 Subtotal	
011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	26,499.33
2XX Personal Services - Employee Benefits	4,269.09
	30,768.42
011 Subtotal	
012 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	285.64
013 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	10,084.00
014 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	159.95
015 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,440.00
026 Quick Start Energy Grants	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	26,919.65
370 Deferred Maintenance & Energy Efficiency	



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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
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	29,023.87
456 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	11,223.00
2XX Personal Services - Employee Benefits	1,818.96
456 Subtotal	13,041.96
473 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	1,750.00
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	21,361.40
2XX Personal Services - Employee Benefits	702.20
6XX Supplies and Materials	11,351.74
750 Subtotal	33,415.34
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	9,480.78
2XX Personal Services - Employee Benefits	1,465.22
3XX Purchased Professional and Technical Services	364.05
6XX Supplies and Materials	1,528.87
752 Subtotal	12,838.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	207,709.03



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						52,413.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						236,967.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						207,709.03 (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)						81,671.71 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Capital Invest/Deferred Maintenance	0.00	190.00	-190.00
002 Jobs for Montana Graduates	3,000.00	3,359.99	-359.99
003 KEDS - Data Systems	0.00	1,379.19	-1,379.19
005 State OTO Indian Education for All	0.00	1,607.94	-1,607.94
007 Title I, Part A, Improving Basic Programs	43,740.39	27,536.16	16,204.23
008 Title II, Part A, Teacher/Principal Train/Recruit	16,858.00	11,895.00	4,963.00
009 Title II, Part D, Ed Technology	480.00	927.00	-447.00
010 Title IV Safe and Drug-Free Schools	1,086.00	1,086.00	0.00
011 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,754.85	30,768.42	-7,013.57
012 Vo Ed Business/Marketing	773.00	285.64	487.36
013 Vo Ed Carl Perkins Basic Grant	14,434.01	10,084.00	4,350.01
014 Vo Ed Family & Consumer Science	843.00	159.95	683.05
015 Vo Ed Tech Ed/Industrial Arts	1,440.00	1,440.00	0.00
019 Repairs/Maintenance (Lighting rebate)	2,250.03	0.00	2,250.03
026 Quick Start Energy Grants	26,919.65	26,919.65	0.00
370 Deferred Maintenance & Energy Efficiency	29,023.87	29,023.87	0.00
456 IDEA Part B (Trans from Coop)	13,043.00	13,041.96	1.04
473 Public Health Emergency Preparedness	1,750.00	1,750.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	33,218.36	33,415.34	-196.98
752 ARRA - Title I Part A	24,353.00	12,838.92	11,514.08
Total	<u>236,967.16</u>	<u>207,709.03</u>	<u>29,258.13</u>



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	0.49	0.00
1340 Fees for Adult Education	370.00	0.00
1510 Interest Earnings	169.38	32.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	539.87	32.04

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

PRC Program Function Object	2009 Value	2010 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,233.50	0.00
2XX Personal Services - Employee Benefits	9.06	0.00
5XX Other Purchased Services	89.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,331.86	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9,767.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.04	(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)	9,799.91	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1311 Driver's Education Fees	5,700.00	8,475.00
3260 State Driver's Education Reimbursement	303.41	2,705.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,003.41	11,180.69

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	6,017.00	6,900.56
2XX Personal Services - Employee Benefits	44.65	45.38
3XX Purchased Professional and Technical Services	1,365.00	1,064.55
4XX Purchased Property Services	74.90	328.88
6XX Supplies and Materials	1,186.74	1,201.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,688.29	9,540.84

Schedule Of Changes Worksheet

Beginning Fund Balance	9,995.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,180.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,540.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,634.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2009 Value	2010 Value
5300 Operating Transfers from Other Funds	0.00	7,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	7,000.00

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	5,846.73	0.00
2XX Personal Services - Employee Benefits	120.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,967.28	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	78.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,000.00	(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)	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)	7,078.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	4,511.49	1,117.64
2114 County Metal Mines License Taxes	98,161.10	24,960.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,672.59	26,078.26

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	16.85	0.00
8XX Other Expenditures	17,100.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,117.35	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	328,513.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,078.26	(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)
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)	354,591.77	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	18,396.45	18,414.50
1112 District Levy - Personal Property	219.41	1,322.45
1114 District Levy - Pers Prop/Mobile Homes	0.00	18.95
1190 Penalties and Interest on Taxes	12.02	32.61
1510 Interest Earnings	1.55	0.63
3281 State Technology Aid	3,391.33	1,691.51
9710 Residual Equity Transfers In	2,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,020.76	21,480.65

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	16,543.51	16,285.54
6XX Supplies and Materials	439.00	451.05
7XX Property and Equipment Acquisition	6,275.72	3,802.29
329 State Miscellaneous Grants		
1XXX Instruction		
7XX Property and Equipment Acquisition	0.00	1,459.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,258.23	21,997.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						835.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,480.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,997.88	(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)						318.10	(5)



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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
1111 District Levy - Real Property	0.00	18,182.60
1112 District Levy - Personal Property	0.00	422.64
1114 District Levy - Pers Prop/Mobile Homes	0.00	6.49
1190 Penalties and Interest on Taxes	0.00	10.46
1510 Interest Earnings	0.00	0.22
3445 State Combined Fund School Block Grant	2,669.55	2,689.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,669.55	21,312.25

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 6XX Supplies and Materials	1,551.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,551.80	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,841.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,312.25	(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)	23,153.28	(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
1110 District Tax Levy	8.60	0.00
1111 District Levy - Real Property	984.51	78.45
1112 District Levy - Personal Property	2,219.60	13.00
1114 District Levy - Pers Prop/Mobile Homes	22.57	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,238.41	0.00
1190 Penalties and Interest on Taxes	145.56	14.30
1510 Interest Earnings	54.94	0.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,674.19	106.58

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

PRC Program Function Object	2009 Value	2010 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	8,133.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,133.94	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		210.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		106.58	(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)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		317.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	1,422.91	292.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,422.91	292.05

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	89,928.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	292.05	(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)	90,220.57	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	114,330.29	130,991.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	114,330.29	130,991.20

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	111,157.64	125,471.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	111,157.64	125,471.57

Schedule Of Changes Worksheet

Beginning Fund Balance	58,319.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130,991.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	125,471.57	(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)	63,838.84	(5)



Trustees' Financial Summary

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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	48,672.00	6,230.53
XX	39X 1XXX 112	Certified Teacher Staff Salaries	64,796.29	117,905.13
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	531,230.25	473,021.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,009.40	1,986.44
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	74,881.63	67,853.78
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	2,940.00	29,023.87
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	28,905.61
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,905.61

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,634.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,623.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	41,804.40
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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	33,013.67	0.00	0.00	0.00	
280	1XXX	2XX	81.87	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	6,483.28	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,225.58	0.00	0.00	0.00	
Totals			41,804.40	0.00	0.00	0.00	41,804.40

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

FY2009-10

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	46,776.95	0.00	40,239.00	0.00	87,015.95
Land Improvements	10,800.05	0.00	0.00	0.00	10,800.05
Buildings	1,359,676.00	0.00	31,477.00	0.00	1,391,153.00
Machinery and Equipment	161,519.00	0.00	12,032.00	0.00	173,551.00
Totals at Historical Cost	1,578,772.00	0.00	83,748.00	0.00	1,662,520.00
Less Accumulated Depreciation For:					
Improvement Accum	2,700.00	540.00	0.00	0.00	3,240.00
Building Accum	933,093.00	33,462.00	0.00	0.00	966,555.00
Machinery and Equipment Accum	82,311.00	15,400.00	0.00	0.00	97,711.00
Total Accumulated Depreciation	1,018,104.00	49,402.00	0.00	0.00	1,067,506.00
Governmental Activities, Capital Assets, net	560,668.00	-49,402.00	83,748.00	0.00	595,014.00

* 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*							
Compensated Absences	19,274.87	15,254.75	0.00	0.00	34,529.62	0.00	34,529.62
Total Governmental Activity Long-Term Liabilities	19,274.87	15,254.75	0.00	0.00	34,529.62	0.00	34,529.62

* 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.