



Trustees' Financial Summary

FY2010-11

Submit ID: 0453-13346815

**22 Jefferson County
0453 Whitehall Elem**

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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

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

Certification

Business Manager/Clerk: Sylvia Larson

Phone #: (406) 287-3455

(Signature)

(Date)

Chair, Board of Trustees: Paul Larsen

(Signature)

(Date)

County Superintendent: Garry Pace

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY11 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	Schweitzer math grant	LOCAL		
004	Academic Achievement	STATE		
005	IDEA Part B	FEDERAL	22-0453	84.027
007	Medicaid	STATE	STATE	State
013	State OTO Indian Education for All	STATE	STATE	state
014	Asthma Mini Grant	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
220	Miscellaneous Direct Federal Grant	FEDERAL	na	unknown
329	Jobs for Montana Graduates	STATE		State
456	IDEA Part B (Trans from Coop)	FEDERAL	22-0453	84.027A
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	na	84.931
752	ARRA - Title I Part A	FEDERAL		84.389
754	ARRA Title II D Competetive	FEDERAL	2204539310CMP	84.386



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	127,969.18	62,258.86		3,016.66
02	Taxes Receivable - Real and Personal (120-149)	16,533.84	6,935.50		
03	Taxes Receivable - Protested (150-159)	15,815.35	5,946.09		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	11,426.59	4,187.23		269.23
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	171,744.96	79,327.68		3,285.89
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				2,278.19
25	Deferred Revenue (680)	32,349.19	12,881.59		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32,349.19	12,881.59		2,278.19
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	139,395.77	66,446.09		1,007.70
52	TOTAL FUND BALANCE/EQUITY	139,395.77	66,446.09		1,007.70
53	TOTAL LIABILITIES AND FUND BALANCE	171,744.96	79,327.68		3,285.89



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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)		51,323.84	-61,445.68	
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)		1.36	293,691.50	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		51,325.20	232,245.82	
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)		51,325.20	232,245.82	
52	TOTAL FUND BALANCE/EQUITY		51,325.20	232,245.82	
53	TOTAL LIABILITIES AND FUND BALANCE		51,325.20	232,245.82	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				27,446.69
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				27,446.69
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)				27,446.69
52	TOTAL FUND BALANCE/EQUITY				27,446.69
53	TOTAL LIABILITIES AND FUND BALANCE				27,446.69



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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)	206,431.49			
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	206,431.49			
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)	206,431.49			
52	TOTAL FUND BALANCE/EQUITY	206,431.49			
53	TOTAL LIABILITIES AND FUND BALANCE	206,431.49			



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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)	157.13			41,679.42
02	Taxes Receivable - Real and Personal (120-149)	1,191.16			4,033.49
03	Taxes Receivable - Protested (150-159)	1,108.94			3,748.59
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	407.59			1,509.23
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,864.82			50,970.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,300.10			7,782.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,300.10			7,782.08
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)	564.72			43,188.65
52	TOTAL FUND BALANCE/EQUITY	564.72			43,188.65
53	TOTAL LIABILITIES AND FUND BALANCE	2,864.82			50,970.73



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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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Balance Sheet

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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	36,569.27			
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	36,569.27			
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	36,569.27			
52	TOTAL FUND BALANCE/EQUITY	36,569.27			
53	TOTAL LIABILITIES AND FUND BALANCE	36,569.27			



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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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Balance Sheet

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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Balance Sheet

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	2010 Value	2011 Value
1110 District Tax Levy	0.00	5,878.95
1111 District Levy - Real Property	251,565.21	251,452.47
1112 District Levy - Personal Property	33,613.69	28,173.43
1114 District Levy - Pers Prop/Mobile Homes	118.44	200.55
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	9,874.10
1190 Penalties and Interest on Taxes	906.91	986.36
1510 Interest Earnings	389.16	763.69
1900 Other Revenue from Local Sources	85.00	560.00
1950 Services Provided Other School Districts or Coops	805.89	0.00
3110 Direct State Aid	695,116.63	620,588.56
3111 Quality Educator	77,720.06	73,549.48
3113 Indian Education For All	6,222.00	6,038.40
3114 American Indian Achievement Gap	400.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	46,904.41	45,222.54
3120 State Guaranteed Tax Base Aid	321,198.90	330,493.55
3444 State School Block Grant	73,318.06	73,875.28
3730 HB645 State Special Education Allowable Costs	2,579.34	2,514.25
6100 Material Prior Period Revenue Adjustments	283.47	5,946.56
7800 ARRA - State Fiscal Stabilization Fund	49,004.18	70,025.66
7810 Education Jobs Fund	0.00	58,532.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,560,231.35	1,585,676.58

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	676,478.98	576,796.18
2XX Personal Services - Employee Benefits	134,908.82	108,324.63
3XX Purchased Professional and Technical Services	9,822.98	18,323.86
4XX Purchased Property Services	2,608.97	2,109.02
5XX Other Purchased Services	10,193.65	6,252.74
6XX Supplies and Materials	59,597.24	64,516.30
7XX Property and Equipment Acquisition	10,946.63	18,537.71
21XX Support Services - Students		
1XX Personal Services - Salaries	45,854.00	38,250.13
2XX Personal Services - Employee Benefits	304.96	261.04
3XX Purchased Professional and Technical Services	0.00	65.00
6XX Supplies and Materials	938.61	208.63
222X Educational Media Services		
1XX Personal Services - Salaries	47,905.34	32,725.55



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			2XX Personal Services - Employee Benefits	333.62	225.66
			3XX Purchased Professional and Technical Services	400.00	700.12
			5XX Other Purchased Services	0.00	140.89
			6XX Supplies and Materials	4,678.50	2,463.34
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	35,326.15	46,754.79
			2XX Personal Services - Employee Benefits	241.33	319.27
			3XX Purchased Professional and Technical Services	9,589.47	6,237.42
			5XX Other Purchased Services	9,002.64	10,782.49
			6XX Supplies and Materials	3,393.65	1,447.49
			810 Dues and Fees	765.88	2,860.50
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	77,026.31	43,486.15
			2XX Personal Services - Employee Benefits	531.52	301.05
			3XX Purchased Professional and Technical Services	250.00	0.00
			4XX Purchased Property Services	738.50	0.00
			5XX Other Purchased Services	490.67	0.00
			6XX Supplies and Materials	1,588.98	1,954.18
			810 Dues and Fees	740.00	405.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	20,702.79	20,572.98
			2XX Personal Services - Employee Benefits	145.28	126.53
			3XX Purchased Professional and Technical Services	5,408.99	4,663.54
			4XX Purchased Property Services	99.15	40.00
			5XX Other Purchased Services	1,129.58	1,219.61
			6XX Supplies and Materials	1,240.92	1,085.38
			810 Dues and Fees	231.00	151.47
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	51,090.58	44,548.27
			2XX Personal Services - Employee Benefits	4,135.94	3,381.42
			3XX Purchased Professional and Technical Services	9,742.31	7,886.44
			4XX Purchased Property Services	83,907.03	95,352.32
			5XX Other Purchased Services	8,531.59	10,401.56
			6XX Supplies and Materials	35,493.31	65,584.37
			7XX Property and Equipment Acquisition	9,737.00	6,905.82
			8XX Other Expenditures	0.00	250.00
	4XXX Facilities Acquisition and Construction Services				
			4XX Purchased Property Services	3,448.45	0.00
			6XX Supplies and Materials	3,825.64	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	74,734.21	146,033.70



Trustees' Financial Summary

FY2010-11

Submit ID: 0453-13346815

22 Jefferson County
0453 Whitehall Elem

**** Recalculated ****

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	534.93	996.11
			3XX Purchased Professional and Technical Services	723.75	127.77
			5XX Other Purchased Services	0.00	9.60
			6XX Supplies and Materials	0.00	9,394.18
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,517.12	3,432.48
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,250.00	0.00
			6XX Supplies and Materials	452.00	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,051.00	0.00
			3XX Purchased Professional and Technical Services	2,085.95	1,500.00
			5XX Other Purchased Services	340.50	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,361.44	5,411.03
			2XX Personal Services - Employee Benefits	121.76	36.60
			6XX Supplies and Materials	0.00	25.55
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			6XX Supplies and Materials	149.43	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	12,887.04	9,099.06
			2XX Personal Services - Employee Benefits	90.43	63.57
			5XX Other Purchased Services	4,940.87	0.00
			6XX Supplies and Materials	916.00	1,203.21
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	49,004.18	70,025.66
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	58,532.75
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	10,000.00	10,000.00
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	2,500.00



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

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

1,564,687.57

1,565,010.12

Schedule Of Changes Worksheet

Beginning Fund Balance						118,729.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,585,676.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,565,010.12	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						139,395.77	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	0.00	2,955.26
1111 District Levy - Real Property	57,582.54	117,050.34
1112 District Levy - Personal Property	12,006.08	9,811.96
1114 District Levy - Pers Prop/Mobile Homes	72.87	67.54
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	3,367.60
1190 Penalties and Interest on Taxes	316.00	331.60
1510 Interest Earnings	160.11	324.37
2220 County On-Schedule Trans Reimb	43,826.90	37,331.07
3210 State On-Schedule Trans Reimb	40,302.08	39,361.05
3444 State School Block Grant	4,372.49	4,405.72
6100 Material Prior Period Revenue Adjustments	0.00	1,231.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	158,639.07	216,238.48

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	7,366.36	7,246.45
2XX Personal Services - Employee Benefits	50.93	46.44
25XX Support Services - Business		
1XX Personal Services - Salaries	4,984.39	2,417.67
2XX Personal Services - Employee Benefits	35.14	14.91
27XX Student Transportation Services		
5XX Other Purchased Services	165,437.08	180,664.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	177,873.90	190,389.72



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						40,597.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						216,238.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						190,389.72	(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)						66,446.09	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	0.00	0.05
1611 National School Lunch Program	48,705.25	43,877.07
4100 Federal Miscellaneous Grants - Direct from Feds	0.00	65,357.80
4550 Federal Child Nutrition	66,222.92	10,535.76
4552 Fresh Fruit And Vegetable	17,362.06	0.00
6100 Material Prior Period Revenue Adjustments	0.00	236.35

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	132,290.23	120,007.03
--	------------	------------

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	62,964.68	54,744.53
2XX Personal Services - Employee Benefits	5,092.56	4,582.87
6XX Supplies and Materials	57,977.75	60,316.85
810 Dues and Fees	987.95	0.00
8XX Other Expenditures	0.00	539.16

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	127,022.94	120,183.41
--	------------	------------

Schedule Of Changes Worksheet

Beginning Fund Balance		1,184.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		120,007.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		120,183.41	(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)		1,007.70	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	205.18	117.12
1900 Other Revenue from Local Sources	0.00	1.36
2240 County Retirement Distribution	151,099.27	172,915.61
6100 Material Prior Period Revenue Adjustments	0.00	4,275.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	151,304.45	177,309.71

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	107,585.72	107,157.84
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,602.04	5,450.84
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,618.33	3,856.54
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,573.02	8,531.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,800.31	4,647.60
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,603.38	5,037.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,092.83	5,833.44
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,690.17	21,784.67
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	838.22
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,982.14	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,603.12	1,158.42
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,018.64	7,752.57



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

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

178,169.70

172,048.48

Schedule Of Changes Worksheet

Beginning Fund Balance						46,063.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						177,309.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						172,048.48	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						51,325.20	(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	2011 Value
001 Schweitzer math grant	
1920 Contributions/Donations from Private Sources	850.00
004 Academic Achievement	
4650 Federal Miscellaneous Grants from OPI	2,000.00
007 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	166,453.11
014 Asthma Mini Grant	
4730 Public Health Emergency Preparedness	250.00
015 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	92,652.60
016 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,557.00
017 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	704.00
019 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,589.11
220 Miscellaneous Direct Federal Grant	
6100 Material Prior Period Revenue Adjustments	80,851.26
329 Jobs for Montana Graduates	
3290 State - Other State Grants	1,500.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	25,039.30
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	0.00
754 ARRA Title II D Competitive	
7540 ARRA - Title II-D Competitive	504,783.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	907,229.38

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

PRC Program Function Object	2011 Value
007 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	167,038.11
015 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
015 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	71,528.00
2XX Personal Services - Employee Benefits	11,852.11
3XX Purchased Professional and Technical Services	7,975.04
6XX Supplies and Materials	33.00
	91,388.15
015 Subtotal	91,388.15
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	22,860.00
2XX Personal Services - Employee Benefits	3,690.35
	26,550.35
016 Subtotal	26,550.35
017 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	505.00
018 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	1,273.43
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	3,300.36
2XX Personal Services - Employee Benefits	533.05
	3,833.41
019 Subtotal	3,833.41
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	22.50
5XX Other Purchased Services	171.59
6XX Supplies and Materials	1,291.35
	1,485.44
329 Subtotal	1,485.44
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,609.00
6XX Supplies and Materials	3,900.94



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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	2011 Value
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
752 Subtotal	6,509.94
754 ARRA Title II D Competitive	
754 ARRA - Title II-D Competitive	
1XXX Instruction	
1XX Personal Services - Salaries	95,941.88
2XX Personal Services - Employee Benefits	42.73
3XX Purchased Professional and Technical Services	100,571.08
5XX Other Purchased Services	24,017.22
6XX Supplies and Materials	89,466.32
7XX Property and Equipment Acquisition	12,084.64
754 Subtotal	322,123.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	620,707.70

Schedule Of Changes Worksheet

Beginning Fund Balance	-54,275.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	907,229.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	620,707.70	(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)	232,245.82	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Schweitzer math grant	850.00	0.00	850.00
004 Academic Achievement	2,000.00	0.00	2,000.00
007 Medicaid	166,453.11	167,038.11	-585.00
014 Asthma Mini Grant	250.00	0.00	250.00



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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
015 Title I, Part A, Improving Basic Programs	92,652.60	91,388.15	1,264.45
016 Title II, Part A, Teacher/Principal Train/Recruit	26,557.00	26,550.35	6.65
017 Title II, Part D, Ed Technology	704.00	505.00	199.00
018 Title IV, Part A, Safe & Drug-Free	0.00	1,273.43	-1,273.43
019 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	5,589.11	3,833.41	1,755.70
220 Miscellaneous Direct Federal Grant	80,851.26	0.00	80,851.26
329 Jobs for Montana Graduates	1,500.00	1,485.44	14.56
750 ARRA - IDEA Part B (Trans from Coop)	25,039.30	0.00	25,039.30
752 ARRA - Title I Part A	0.00	6,509.94	-6,509.94
754 ARRA Title II D Competetive	504,783.00	322,123.87	182,659.13
Total	907,229.38	620,707.70	286,521.68



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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	2010 Value	2011 Value
5300 Operating Transfers from Other Funds	10,000.00	10,000.00
6100 Material Prior Period Revenue Adjustments	0.00	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,000.00	12,500.00

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	14,946.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,500.00	(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)	27,446.69	(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	2010 Value	2011 Value
1510 Interest Earnings	716.89	602.15
2114 County Metal Mines License Taxes	12,480.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,197.20	602.15

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	18,795.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	18,795.00

Schedule Of Changes Worksheet

Beginning Fund Balance	224,624.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	602.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,795.00	(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)	206,431.49	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	0.00	26.96
1111 District Levy - Real Property	17,318.31	17,428.36
1112 District Levy - Personal Property	2,439.36	1,953.14
1114 District Levy - Pers Prop/Mobile Homes	14.21	13.39
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	727.54
1190 Penalties and Interest on Taxes	64.96	69.32
1510 Interest Earnings	0.77	22.70
3281 State Technology Aid	1,899.81	1,864.78
6100 Material Prior Period Revenue Adjustments	0.00	380.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,737.42	22,486.82

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	16,924.31	20,732.34
6XX Supplies and Materials	75.64	388.92
7XX Property and Equipment Acquisition	4,797.93	641.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,797.88	21,762.88

Schedule Of Changes Worksheet

Beginning Fund Balance	-159.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,486.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,762.88	(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)	564.72	(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	2010 Value	2011 Value
1110 District Tax Levy	0.00	1,509.23
1111 District Levy - Real Property	45,748.44	63,664.65
1112 District Levy - Personal Property	6,558.65	5,556.21
1114 District Levy - Pers Prop/Mobile Homes	36.06	23.54
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,218.88
1190 Penalties and Interest on Taxes	192.44	222.07
1510 Interest Earnings	202.48	238.61
3120 State Guaranteed Tax Base Aid	43,375.63	34,488.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,113.70	107,921.19

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	103,275.00	101,450.00
850 Interest on Debt	3,275.00	1,700.00
860 Agent Fees/Issuance Costs	0.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,550.00	103,400.00

Schedule Of Changes Worksheet

Beginning Fund Balance	38,667.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107,921.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	103,400.00	(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)	43,188.65	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	2010 Value	2011 Value
1510 Interest Earnings	570.02	0.00
1920 Contributions/Donations from Private Sources	2,530.00	503.25
6100 Material Prior Period Revenue Adjustments	0.00	17.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,100.02	520.36

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

PRC Program Function Object	2010 Value	2011 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	725.00	500.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	725.00	500.85

Schedule Of Changes Worksheet

Beginning Fund Balance	36,549.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	520.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.85	(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)
	36,569.27	(5)



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Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	72,333.04	83,138.93
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	807,102.96	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	0.00	774,021.62
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	46,278.04	36,703.10
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	66,490.11	72,861.20
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	44,577.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	44,577.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,859.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	64,191.75
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	159,993.84
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 FY2013 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	146,033.70	0.00	0.00	0.00	
280	1XXX	2XX	996.11	0.00	0.00	0.00	
280	1XXX	3XX	127.77	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	9.60	0.00	0.00	0.00	
280	1XXX	6XX	9,394.18	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	3,432.48	0.00	0.00	0.00	
Totals			159,993.84	0.00	0.00	0.00	159,993.84

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 FY11.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	98,679.00	0.00	0.00	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	122,386.00	0.00	0.00	0.00	122,386.00
Totals at Historical Cost	3,887,138.00	0.00	0.00	0.00	3,887,138.00
Less Accumulated Depreciation For:					
Improvement Accum	1,125.00	0.00	0.00	0.00	1,125.00
Building Accum	1,333,425.00	0.00	0.00	0.00	1,333,425.00
Machinery and Equipment Accum	106,862.00	0.00	0.00	0.00	106,862.00
Total Accumulated Depreciation	1,441,412.00	0.00	0.00	0.00	1,441,412.00
Governmental Activities, Capital Assets, net	2,445,726.00	0.00	0.00	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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2011			

*** 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 (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Bonds							
05/15/2003	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Compensated Absences	64,126.44	0.00	0.00	0.00	64,126.44	0.00	0.00
Loans Payable	50,130.35	0.00	0.00	0.00	50,130.35	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	214,256.79	0.00	100,000.00	0.00	114,256.79	0.00	0.00

* 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.