



# Trustees' Financial Summary

**FY2010-11**

Submit ID: 0454-05889686

**22 Jefferson County  
0454 Whitehall H S**

**\*\* 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	Capital Invest/Deferred Maintenance	STATE	State	
002	Jobs for Montana Graduates	STATE	Subgrant 6-046	State
003	Natural Science	LOCAL		
004	UM Grant	LOCAL		
005	State OTO Indian Education for All	STATE	State	state
006	Facility Grant	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	Asthma Grant	STATE		
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
025	Building Improvements	LOCAL		
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
752	ARRA - Title I Part A	FEDERAL		84.389



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	145,811.28	5,037.35		
02	Taxes Receivable - Real and Personal (120-149)	12,145.81	2,879.53		
03	Taxes Receivable - Protested (150-159)	8,762.97	2,034.61		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,872.04	1,257.77		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	171,592.10	11,209.26		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,908.78	4,914.14		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	20,908.78	4,914.14		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	150,683.32	6,295.12		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	150,683.32	6,295.12		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	171,592.10	11,209.26		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		42,468.92	75,407.25	9,716.80
02	Taxes Receivable - Real and Personal (120-149)				167.31
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		0.57	12,929.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		42,469.49	88,336.29	9,884.11
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				167.31
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				167.31
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		42,469.49	88,336.29	9,716.80
52	<b>TOTAL FUND BALANCE/EQUITY</b>		42,469.49	88,336.29	9,716.80
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		42,469.49	88,336.29	9,884.11



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,605.35			20,278.17
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)	3,096.80			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	15,702.15			20,278.17
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	15,702.15			20,278.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,702.15			20,278.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,702.15			20,278.17



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	355,641.48			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	355,641.48			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	355,641.48			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	355,641.48			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	355,641.48			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,483.79	13,319.65		632.70
02	Taxes Receivable - Real and Personal (120-149)	147.20	109.31		668.01
03	Taxes Receivable - Protested (150-159)	146.97	146.96		277.67
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1.91			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,779.87	13,575.92		1,578.38
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	294.17	256.27		945.68
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	294.17	256.27		945.68
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,485.70	13,319.65		632.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,485.70	13,319.65		632.70
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,779.87	13,575.92		1,578.38



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	90,487.65			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	90,487.65			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	90,487.65			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	90,487.65			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	90,487.65			





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



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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	236,333.33		84,794.60	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	236,333.33		84,794.60	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	236,333.33		84,794.60	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	236,333.33		84,794.60	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	236,333.33		84,794.60	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	780.03	1,357.24
1111 District Levy - Real Property	260,603.18	222,602.00
1112 District Levy - Personal Property	17,685.55	16,190.40
1114 District Levy - Pers Prop/Mobile Homes	267.95	269.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	5,421.10
1190 Penalties and Interest on Taxes	492.27	578.80
1510 Interest Earnings	610.64	728.69
1900 Other Revenue from Local Sources	4,116.00	1,635.00
3110 Direct State Aid	637,795.16	564,040.35
3111 Quality Educator	56,057.98	52,596.18
3113 Indian Education For All	4,222.80	4,059.60
3114 American Indian Achievement Gap	1,400.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	27,273.43	27,000.13
3117 State Tuition for State Placement	0.00	2,818.56
3120 State Guaranteed Tax Base Aid	197,207.13	229,504.80
3444 State School Block Grant	92,590.27	93,293.96
3730 HB645 State Special Education Allowable Costs	1,632.18	1,613.87
6100 Material Prior Period Revenue Adjustments	0.00	-2,185.20
7800 ARRA - State Fiscal Stabilization Fund	44,963.14	63,644.90
7810 Education Jobs Fund	0.00	53,199.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,347,697.71</b>	<b>1,338,969.18</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	338,906.76	310,840.67
2XX Personal Services - Employee Benefits	139,993.31	121,747.41
3XX Purchased Professional and Technical Services	4,958.29	13,722.46
4XX Purchased Property Services	2,932.48	1,475.23
5XX Other Purchased Services	8,859.17	5,352.74
6XX Supplies and Materials	29,302.07	38,687.27
7XX Property and Equipment Acquisition	8,893.77	10,119.89
810 Dues and Fees	607.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	61,247.98	37,995.80
2XX Personal Services - Employee Benefits	442.30	254.24
3XX Purchased Professional and Technical Services	0.00	65.00
6XX Supplies and Materials	1,228.84	1,092.09
<b>222X Educational Media Services</b>		



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			1XX Personal Services - Salaries	23,658.20	30,116.90
			2XX Personal Services - Employee Benefits	185.34	188.21
			3XX Purchased Professional and Technical Services	292.29	898.12
			5XX Other Purchased Services	50.76	0.00
			6XX Supplies and Materials	2,616.53	1,285.04
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	35,304.49	33,728.09
			2XX Personal Services - Employee Benefits	231.16	228.16
			3XX Purchased Professional and Technical Services	7,016.98	4,222.73
			5XX Other Purchased Services	10,209.41	10,468.41
			6XX Supplies and Materials	2,090.17	1,148.00
			810 Dues and Fees	865.00	2,695.50
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	76,773.87	63,280.45
			2XX Personal Services - Employee Benefits	545.89	415.14
			4XX Purchased Property Services	1,335.67	123.70
			5XX Other Purchased Services	853.00	988.48
			6XX Supplies and Materials	1,601.77	2,206.01
			810 Dues and Fees	776.00	462.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	20,645.53	15,664.25
			2XX Personal Services - Employee Benefits	144.88	97.35
			3XX Purchased Professional and Technical Services	17,293.40	4,669.01
			4XX Purchased Property Services	19.16	99.04
			5XX Other Purchased Services	368.30	1,128.64
			6XX Supplies and Materials	1,975.88	1,481.42
			810 Dues and Fees	231.00	151.47
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	41,441.93	38,842.00
			2XX Personal Services - Employee Benefits	3,297.04	3,015.40
			3XX Purchased Professional and Technical Services	5,537.35	1,014.37
			4XX Purchased Property Services	83,562.82	87,321.76
			5XX Other Purchased Services	9,384.98	10,465.45
			6XX Supplies and Materials	32,504.74	91,122.06
			7XX Property and Equipment Acquisition	12,032.00	6,655.86
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	33,013.67	62,384.51
			2XX Personal Services - Employee Benefits	81.87	412.38
			3XX Purchased Professional and Technical Services	0.00	75.90
			6XX Supplies and Materials	6,483.28	1,056.28
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				





# Trustees' Financial Summary

FY2010-11

Submit ID: 0454-05889686

22 Jefferson County  
0454 Whitehall H S

**\*\* 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
	<b>280 Special Education - Local and State</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,225.58	2,203.28
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	2,114.00	0.00
			3XX Purchased Professional and Technical Services	1,500.00	1,500.00
			5XX Other Purchased Services	608.88	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	114,195.13	55,451.32
			2XX Personal Services - Employee Benefits	616.12	375.07
			4XX Purchased Property Services	58.97	98.71
			6XX Supplies and Materials	6,514.71	7,532.67
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	104.85	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	10,089.00	10,053.00
			2XX Personal Services - Employee Benefits	70.66	70.86
			5XX Other Purchased Services	3,780.37	3,790.57
			6XX Supplies and Materials	1,114.41	1,085.93
			810 Dues and Fees	0.00	105.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	54,686.97	51,301.94
			2XX Personal Services - Employee Benefits	409.88	360.49
			3XX Purchased Professional and Technical Services	6,595.00	0.00
			5XX Other Purchased Services	42,075.43	35,575.23
			6XX Supplies and Materials	12,776.95	12,211.63
			810 Dues and Fees	4,402.50	4,053.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	44,963.14	63,644.90
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	53,199.23
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	7,000.00	5,000.00
		<b>9999 Undistributed</b>			



# Trustees' Financial Summary

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

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	2,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,345,698.88</u>	<u>1,329,577.72</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					141,291.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,338,969.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,329,577.72 (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)					150,683.32 (5)



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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	637.01
1111 District Levy - Real Property	46,506.05	56,619.01
1112 District Levy - Personal Property	3,940.87	3,710.36
1114 District Levy - Pers Prop/Mobile Homes	59.66	63.05
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,148.16
1190 Penalties and Interest on Taxes	106.90	124.69
1510 Interest Earnings	18.66	35.13
2220 County On-Schedule Trans Reimb	22,643.64	23,094.70
3210 State On-Schedule Trans Reimb	21,020.31	19,662.75
3444 State School Block Grant	3,919.54	3,949.33
6100 Material Prior Period Revenue Adjustments	0.00	620.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>98,215.63</b>	<b>109,664.95</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	7,366.37	7,246.08
2XX Personal Services - Employee Benefits	50.93	46.44
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	4,291.55	10,067.78
2XX Personal Services - Employee Benefits	30.24	65.49
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	88,605.56	96,275.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>100,344.65</b>	<b>113,701.23</b>



# 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						10,331.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						109,664.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,701.23	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,295.12	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	172.65	84.59
2240 County Retirement Distribution	119,590.08	133,485.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>119,762.73</b>	<b>133,570.16</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	69,503.02	71,854.75
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	9,414.61	6,161.20
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	3,815.71	3,996.39
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	7,837.65	6,471.59
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	9,278.10	9,298.18
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,507.87	3,604.09
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	5,640.90	5,361.20
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,321.87	8,944.28
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,452.22	4,219.75
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	16,219.01	0.00
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,135.74	0.00
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	14.44
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		



# Trustees' Financial Summary

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

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	782.99	1,069.68
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	7,171.80	5,996.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>143,081.49</u>	<u>126,992.26</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance						35,891.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						133,570.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,992.26	(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)						42,469.49	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

<b>PRC Revenue</b>	<b>2011 Value</b>
<b>002 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>003 Natural Science</b>	
1920 Contributions/Donations from Private Sources	750.00
<b>004 UM Grant</b>	
1920 Contributions/Donations from Private Sources	2,000.00
<b>006 Facility Grant</b>	
3720 Quality Schools Facility Grant Program	25,000.00
<b>007 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	36,418.40
<b>008 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,612.00
<b>010 Asthma Grant</b>	
4730 Public Health Emergency Preparedness	250.00
<b>011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,304.69
<b>012 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,115.00
<b>013 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,983.00
<b>014 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	914.00
<b>015 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,462.00
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	11,202.64
<b>752 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	4,938.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	129,949.91

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

<b>PRC Program Function Object</b>	<b>2011 Value</b>
<b>002 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	122.50
5XX Other Purchased Services	1,837.15



# 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
<b>002 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,213.15
<b>002 Subtotal</b>	3,172.80
<b>003 Natural Science</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	147.70
<b>006 Facility Grant</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	25,000.00
<b>007 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	28,193.81
2XX Personal Services - Employee Benefits	4,577.85
3XX Purchased Professional and Technical Services	2,544.65
6XX Supplies and Materials	3,085.84
<b>007 Subtotal</b>	38,402.15
<b>008 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	9,980.00
2XX Personal Services - Employee Benefits	1,631.54
<b>008 Subtotal</b>	11,611.54
<b>009 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	170.00
2XX Personal Services - Employee Benefits	29.00
<b>009 Subtotal</b>	199.00
<b>011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	7,602.27
2XX Personal Services - Employee Benefits	1,189.66





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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
011 Subtotal	8,791.93
012 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	1,602.36
013 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	10,088.00
8XX Other Expenditures	895.00
013 Subtotal	10,983.00
014 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,711.65
015 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,462.00
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	6,855.00
2XX Personal Services - Employee Benefits	1,107.19
6XX Supplies and Materials	3,041.50
750 Subtotal	11,003.69
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,070.95
6XX Supplies and Materials	2,188.38
8XX Other Expenditures	4,938.18
752 Subtotal	9,197.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	123,285.33



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						81,671.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						129,949.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						123,285.33	(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)						88,336.29	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Jobs for Montana Graduates	3,000.00	3,172.80	-172.80
003 Natural Science	750.00	147.70	602.30
004 UM Grant	2,000.00	0.00	2,000.00
006 Facility Grant	25,000.00	25,000.00	0.00
007 Title I, Part A, Improving Basic Programs	36,418.40	38,402.15	-1,983.75
008 Title II, Part A, Teacher/Principal Train/Recruit	11,612.00	11,611.54	0.46
009 Title II, Part D, Ed Technology	0.00	199.00	-199.00
010 Asthma Grant	250.00	0.00	250.00
011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	20,304.69	8,791.93	11,512.76
012 Vo Ed Business/Marketing	1,115.00	1,602.36	-487.36
013 Vo Ed Carl Perkins Basic Grant	10,983.00	10,983.00	0.00
014 Vo Ed Family & Consumer Science	914.00	1,711.65	-797.65
015 Vo Ed Tech Ed/Industrial Arts	1,462.00	1,462.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	11,202.64	11,003.69	198.95
752 ARRA - Title I Part A	4,938.18	9,197.51	-4,259.33
<b>Total</b>	<u>129,949.91</u>	<u>123,285.33</u>	<u>6,664.58</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	2010 Value	2011 Value
1112 District Levy - Personal Property	0.00	0.02
1190 Penalties and Interest on Taxes	0.00	0.02
1340 Fees for Adult Education	0.00	375.00
1510 Interest Earnings	32.04	28.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>32.04</b>	<b>404.03</b>

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

PRC Program Function Object	2010 Value	2011 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	397.00
2XX Personal Services - Employee Benefits	0.00	11.74
5XX Other Purchased Services	0.00	78.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>487.14</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,799.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	404.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	487.14	(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)	9,716.80	(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	2010 Value	2011 Value
1311 Driver's Education Fees	8,475.00	5,940.00
3260 State Driver's Education Reimbursement	2,705.69	3,096.80
6100 Material Prior Period Revenue Adjustments	0.00	3,579.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,180.69	12,615.92

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	6,900.56	6,910.00
2XX Personal Services - Employee Benefits	45.38	37.09
3XX Purchased Professional and Technical Services	1,064.55	192.65
4XX Purchased Property Services	328.88	190.70
5XX Other Purchased Services	0.00	209.10
6XX Supplies and Materials	1,201.47	1,009.18

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,540.84	8,548.72
--	----------	----------

### Schedule Of Changes Worksheet

Beginning Fund Balance					11,634.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,615.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,548.72	(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)					15,702.15	(5)



# Trustees' Financial Summary

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22 Jefferson County  
0454 Whitehall H S

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

## 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	7,000.00	5,000.00
6100 Material Prior Period Revenue Adjustments	0.00	8,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,000.00	13,200.00

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	7,078.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,200.00	(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)	20,278.17	(5)



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

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1,117.64	1,049.71
2114 County Metal Mines License Taxes	24,960.62	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,078.26	1,049.71

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	354,591.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,049.71	(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)	355,641.48	(5)



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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
1111 District Levy - Real Property	18,414.50	52.77
1112 District Levy - Personal Property	1,322.45	557.18
1114 District Levy - Pers Prop/Mobile Homes	18.95	8.62
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	319.52
1190 Penalties and Interest on Taxes	32.61	25.90
1510 Interest Earnings	0.63	7.38
3281 State Technology Aid	1,691.51	1,647.11
6100 Material Prior Period Revenue Adjustments	0.00	18,816.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>21,480.65</b>	<b>21,434.95</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	16,285.54	18,993.10
6XX Supplies and Materials	451.05	577.92
7XX Property and Equipment Acquisition	3,802.29	696.33
<b>329 State Miscellaneous Grants</b>		
<b>1XXX Instruction</b>		
7XX Property and Equipment Acquisition	1,459.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>21,997.88</b>	<b>20,267.35</b>



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

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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						318.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,434.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,267.35	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,485.70	(5)





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

## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2010 Value	2011 Value
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	123.12
1118 District Levy - Dept of Rev Tax Audit Receipts	0.00	569.08
1190 Penalties and Interest on Taxes	10.46	17.84
1510 Interest Earnings	0.22	0.95
1950 Services Provided Other School Districts or Coops	0.00	5,117.48
3445 State Combined Fund School Block Grant	2,689.84	2,710.28
6100 Material Prior Period Revenue Adjustments	0.00	-18,372.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,700.52</b>	<b>-9,833.63</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		23,153.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		-9,833.63	(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)		13,319.65	(5)



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

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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	78.45	14.67
1112 District Levy - Personal Property	13.00	45.05
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	224.97
1190 Penalties and Interest on Taxes	14.30	17.55
1510 Interest Earnings	0.83	13.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	106.58	315.39

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		317.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		315.39	(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)		632.70	(5)



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

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	292.05	267.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	292.05	267.08

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	90,220.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	267.08	(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)	90,487.65	(5)



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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
1920 Contributions/Donations from Private Sources	0.00	236,333.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	236,333.33

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	236,333.33	(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)	236,333.33	(5)



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

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

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

PRC Revenue	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	130,991.20	0.00
1XXX Revenues from Student Activities	0.00	140,203.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	130,991.20	140,203.30

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	125,471.57	119,247.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	125,471.57	119,247.54

### Schedule Of Changes Worksheet

Beginning Fund Balance	63,838.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	140,203.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	119,247.54	(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)	84,794.60	(5)



# Trustees' Financial Summary

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

## 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	6,230.53	45,821.20
XX	39X 1XXX 112	Certified Teacher Staff Salaries	117,905.13	55,451.32
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	473,021.90	474,923.73
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,986.44	2,866.86
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	67,853.78	70,218.11
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	29,023.87	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	28,614.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,614.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,538.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,204.16
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	66,132.35
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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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	62,384.51	0.00	0.00	0.00	
280	1XXX	2XX	412.38	0.00	0.00	0.00	
280	1XXX	3XX	75.90	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,056.28	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	2,203.28	0.00	0.00	0.00	
<b>Totals</b>			66,132.35	0.00	0.00	0.00	66,132.35

*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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	87,015.95	0.00	0.00	0.00	87,015.95
Land Improvements	10,800.05	0.00	0.00	0.00	10,800.05
Buildings	1,391,153.00	0.00	0.00	0.00	1,391,153.00
Machinery and Equipment	173,551.00	0.00	0.00	0.00	173,551.00
Totals at Historical Cost	1,662,520.00	0.00	0.00	0.00	1,662,520.00
Less Accumulated Depreciation For:					
Improvement Accum	3,240.00	0.00	0.00	0.00	3,240.00
Building Accum	966,555.00	0.00	0.00	0.00	966,555.00
Machinery and Equipment Accum	97,711.00	0.00	0.00	0.00	97,711.00
Total Accumulated Depreciation	1,067,506.00	0.00	0.00	0.00	1,067,506.00
Governmental Activities, Capital Assets, net	595,014.00	0.00	0.00	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.

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2011			

\*\*\* Has comment.



# Trustees' Financial Summary

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

## 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-
<b>Governmental Activities*</b>							
Compensated Absences	34,529.62	0.00	0.00	0.00	34,529.62	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	34,529.62	0.00	0.00	0.00	34,529.62	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.