



Trustees' Financial Summary

FY2011-12

Submit ID: 0456-06874084

**22 Jefferson County
0456 Boulder Elem**

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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: Britton Mann

Phone #: (406) 225-3316

(Signature)

(Date)

Chair, Board of Trustees: Peg Hasner

(Signature)

(Date)

County Superintendent: Garry Pace

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
015	State OTO Indian Education for All	STATE		state
016	State OTO Capital Invest & Deferred Maintenance	STATE		state
017	State OTO FullTime Kindergarten Startup	STATE		state
111	BOARD DISCRETION	LOCAL		
206	MBI YOUTH DAYS	STATE		
207	RTI TRAINING NOV 2011	STATE		
440	DEPT OF AG GRANT	STATE		
442	Title I - Schoolwide	FEDERAL		Federal
443	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
444	REAP	FEDERAL		
445	ReaCT MINI GRANT	STATE		
446	BASIN 11/12	LOCAL		
447	TOWN PUMP ED GRANT	LOCAL		
448	RTI FEBRUARY 2012	STATE		
449	MOST 11/12	STATE		
524	Medicaid	STATE		State
567	21st Century Community Learning 11/12	FEDERAL		84.287
569	21st Century Community Learning 09/10	FEDERAL		84.287



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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)	31,690.24	13,052.28		6,828.20
02	Taxes Receivable - Real and Personal (120-149)	85,554.86	14,306.54		
03	Taxes Receivable - Protested (150-159)	250,567.11	44,679.34		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	367,812.21	72,038.16		6,828.20
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	337,346.97	58,985.88		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	337,346.97	58,985.88		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	6,808.48			
48	Fund Balance for Budget	23,656.76	13,052.28		6,828.20
52	TOTAL FUND BALANCE/EQUITY	30,465.24	13,052.28		6,828.20
53	TOTAL LIABILITIES AND FUND BALANCE	367,812.21	72,038.16		6,828.20



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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)	18,302.91	24,180.04	111,492.60	7,651.96
02	Taxes Receivable - Real and Personal (120-149)	270.27			849.92
03	Taxes Receivable - Protested (150-159)	3,815.39			1,966.44
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	22,388.57	24,180.04	111,492.60	10,468.32
LIABILITIES					
21	Payable to Other Funds (601-606)			331.20	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,085.66			2,816.36
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,085.66		331.20	2,816.36
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,694.41	
48	Fund Balance for Budget	18,302.91	24,180.04	104,466.99	7,651.96
52	TOTAL FUND BALANCE/EQUITY	18,302.91	24,180.04	111,161.40	7,651.96
53	TOTAL LIABILITIES AND FUND BALANCE	22,388.57	24,180.04	111,492.60	10,468.32



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



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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)	316,678.18			
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	316,678.18			
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)	19,779.36			
48	Fund Balance for Budget	296,898.82			
52	TOTAL FUND BALANCE/EQUITY	316,678.18			
53	TOTAL LIABILITIES AND FUND BALANCE	316,678.18			



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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)	1,925.60	5,553.97		25,894.24
02	Taxes Receivable - Real and Personal (120-149)	7,464.92			18,306.56
03	Taxes Receivable - Protested (150-159)	15,419.66			49,521.15
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	24,810.18	5,553.97		93,721.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	22,884.58			67,827.71
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,884.58			67,827.71
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,925.60			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget		5,553.97		25,894.24
52	TOTAL FUND BALANCE/EQUITY	1,925.60	5,553.97		25,894.24
53	TOTAL LIABILITIES AND FUND BALANCE	24,810.18	5,553.97		93,721.95



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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)	-1,847.50	6,587.79		
02	Taxes Receivable - Real and Personal (120-149)		2.22		
03	Taxes Receivable - Protested (150-159)		3.21		
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	-1,847.50	6,593.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5.43		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5.43		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	-1,847.50	6,587.79		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	-1,847.50	6,587.79		
53	TOTAL LIABILITIES AND FUND BALANCE	-1,847.50	6,593.22		



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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				
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)			23,685.07	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			23,685.07	
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			23,685.07	
52	TOTAL FUND BALANCE/EQUITY			23,685.07	
53	TOTAL LIABILITIES AND FUND BALANCE			23,685.07	



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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)	76,007.07	38,513.84		
04	Receivables from Other Funds (160-179)		331.20		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	76,007.07	38,845.04		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	0.45			
23	Warrants Payable (620)	76,006.62	38,845.04		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	76,007.07	38,845.04		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	76,007.07	38,845.04		



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



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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	340,853.91	326,072.72
1112 District Levy - Personal Property	12,972.52	10,103.40
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,306.04	0.00
1190 Penalties and Interest on Taxes	1,976.96	1,603.79
1510 Interest Earnings	707.44	185.02
3110 Direct State Aid	405,511.51	460,360.61
3111 Quality Educator	46,268.82	47,026.28
3112 At Risk Student	0.00	9,287.13
3113 Indian Education For All	3,814.80	3,610.80
3114 American Indian Achievement Gap	800.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	41,455.14	37,991.90
3117 State Tuition for State Placement	11,317.96	12,137.18
3120 State Guaranteed Tax Base Aid	234,773.56	215,542.91
3444 State School Block Grant	55,535.51	55,535.51
3730 HB645 State Special Education Allowable Costs	1,511.94	0.00
6100 Material Prior Period Revenue Adjustments	747.94	-10,362.43
7800 ARRA - State Fiscal Stabilization Fund	45,756.91	0.00
7810 Education Jobs Fund	38,247.09	539.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,255,558.05	1,170,834.75

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	392,313.26	449,018.38
2XX Personal Services - Employee Benefits	81,618.86	123,016.23
3XX Purchased Professional and Technical Services	1,987.03	8,274.94
4XX Purchased Property Services	12,738.28	14,499.75
5XX Other Purchased Services	3,558.70	2,647.31
6XX Supplies and Materials	32,600.22	24,043.70
21XX Support Services - Students		
1XX Personal Services - Salaries	18,861.51	21,468.60
2XX Personal Services - Employee Benefits	6,780.59	6,767.67
5XX Other Purchased Services	94.35	91.30
6XX Supplies and Materials	0.00	366.26
222X Educational Media Services		
1XX Personal Services - Salaries	64,599.27	60,071.14
2XX Personal Services - Employee Benefits	7,214.89	6,713.81
6XX Supplies and Materials	2,164.10	2,624.82
23XX Support Services - General Administration		



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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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	1,868.74	1,623.32
			2XX Personal Services - Employee Benefits	487.27	611.40
			3XX Purchased Professional and Technical Services	2,500.00	0.00
			4XX Purchased Property Services	1,620.00	0.00
			5XX Other Purchased Services	17,608.17	17,250.09
			6XX Supplies and Materials	496.28	1,004.22
			810 Dues and Fees	5,649.00	3,110.00
			8XX Other Expenditures	2,013.58	1,901.11
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	62,783.02	43,719.42
			2XX Personal Services - Employee Benefits	14,939.30	13,542.64
			5XX Other Purchased Services	3,136.80	5,509.81
			6XX Supplies and Materials	2,055.13	4,579.63
			810 Dues and Fees	228.00	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	23,595.01	23,252.13
			2XX Personal Services - Employee Benefits	681.58	450.25
			3XX Purchased Professional and Technical Services	4,400.00	0.00
			4XX Purchased Property Services	0.00	4,400.00
			5XX Other Purchased Services	1,549.06	950.62
			6XX Supplies and Materials	4,203.31	4,226.18
			810 Dues and Fees	0.00	150.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	71,855.04	77,655.31
			2XX Personal Services - Employee Benefits	25,913.79	16,683.47
			3XX Purchased Professional and Technical Services	1,959.75	197.00
			4XX Purchased Property Services	113,709.90	68,442.82
			5XX Other Purchased Services	191.19	40.00
			6XX Supplies and Materials	33,140.35	23,405.56
			8XX Other Expenditures	29.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	92,338.11	118,037.29
			2XX Personal Services - Employee Benefits	11,693.45	14,377.94
			3XX Purchased Professional and Technical Services	2,064.13	1,982.16
			5XX Other Purchased Services	828.58	3.95
			6XX Supplies and Materials	1,376.76	3,579.23
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	371.04	376.08
			5XX Other Purchased Services	4,977.13	3,852.07
	720 School Sponsored Athletics				



Trustees' Financial Summary

FY2011-12

Submit ID: 0456-06874084

22 Jefferson County
0456 Boulder Elem

**** Recalculated ****

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	12,360.00	11,293.00
			2XX Personal Services - Employee Benefits	79.10	47.96
			5XX Other Purchased Services	3,211.62	3,932.40
			6XX Supplies and Materials	3,089.37	1,423.68
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,100.20	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	2,993.24	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	4,663.47	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,247.09	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	539.93
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	10,876.22	16,731.29
			2XX Personal Services - Employee Benefits	2,333.75	1,065.70
			4XX Purchased Property Services	850.10	0.00
			6XX Supplies and Materials	120.61	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,251,718.30	1,209,551.57



Trustees' Financial Summary

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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						102,654.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,170,834.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,209,551.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	6,808.48	Less Last Year	40,281.01	(4b)		-33,472.53	
						-33,472.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,465.24	(5)



Trustees' Financial Summary

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22 Jefferson County
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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	2011 Value	2012 Value
1111 District Levy - Real Property	60,072.31	67,981.98
1112 District Levy - Personal Property	2,561.57	1,910.73
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,800.44	0.00
1190 Penalties and Interest on Taxes	407.84	311.79
1510 Interest Earnings	81.19	0.00
2220 County On-Schedule Trans Reimb	14,720.16	14,997.16
3210 State On-Schedule Trans Reimb	14,720.16	14,425.17
3444 State School Block Grant	3,779.90	3,779.90
6100 Material Prior Period Revenue Adjustments	167.56	459.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,311.13	103,866.63

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20,170.26	33,617.10
2XX Personal Services - Employee Benefits	3,666.88	4,652.01
24XX Support Services - School Administration		
1XX Personal Services - Salaries	20,170.26	20,170.26
2XX Personal Services - Employee Benefits	3,384.82	5,047.86
25XX Support Services - Business		
1XX Personal Services - Salaries	9,619.56	10,569.15
27XX Student Transportation Services		
5XX Other Purchased Services	42,893.36	43,817.80
6XX Supplies and Materials	6,724.87	7,075.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,630.01	124,949.65



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						34,135.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103,866.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,949.65	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,052.28	(5)



Trustees' Financial Summary

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22 Jefferson County
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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	2011 Value	2012 Value
1611 National School Lunch Program	21,715.83	19,691.79
4550 Federal Child Nutrition	70,298.95	64,924.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	92,014.78	84,616.16

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	39,147.08	24,846.47
2XX Personal Services - Employee Benefits	4,760.10	10,675.88
4XX Purchased Property Services	363.75	1,025.82
5XX Other Purchased Services	115.00	447.06
6XX Supplies and Materials	48,179.12	46,617.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,565.05	83,612.32

Schedule Of Changes Worksheet

Beginning Fund Balance	5,824.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,616.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83,612.32	(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)	6,828.20	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	3.07	1.97
1112 District Levy - Personal Property	2.69	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	57.34	0.00
1190 Penalties and Interest on Taxes	1.49	0.91
1510 Interest Earnings	55.97	52.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120.56	55.71

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		18,247.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		55.71	(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)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,302.91	(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	2011 Value	2012 Value
1510 Interest Earnings	25.95	33.52
2240 County Retirement Distribution	139,673.52	145,313.45
6100 Material Prior Period Revenue Adjustments	-18,215.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,483.62	145,346.97

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	80,466.27	65,121.89
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,804.56	3,146.36
222X Educational Media Services		
2XX Personal Services - Employee Benefits	11,953.16	9,287.20
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,274.34	6,155.11
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,992.96	8,599.69
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,003.03	5,011.70
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,256.07	11,261.32
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,050.67	15,557.35
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	56.76	57.36
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,591.90	1,518.30
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,385.08	5,341.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	146,834.80	131,057.66



Trustees' Financial Summary

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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						9,890.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						145,346.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						131,057.66	(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)						24,180.04	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	2012 Value
111 BOARD DISCRETION	
1510 Interest Earnings	316.52
6100 Material Prior Period Revenue Adjustments	-291.23
111 Subtotal	25.29
206 MBI YOUTH DAYS	
3290 State - Other State Grants	772.20
207 RTI TRAINING NOV 2011	
3290 State - Other State Grants	591.17
442 Title I - Schoolwide	
4940 Schoolwide Program	94,578.00
443 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	13,092.00
444 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,131.16
445 ReaCT MINI GRANT	
3290 State - Other State Grants	4,000.00
446 BASIN 11/12	
1320 Tuition from Schl Dists Within State	5,000.00
447 TOWN PUMP ED GRANT	
1900 Other Revenue from Local Sources	500.00
448 RTI FEBRUARY 2012	
3290 State - Other State Grants	573.59
449 MOST 11/12	
3290 State - Other State Grants	5,000.00
524 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	221,555.46
567 21st Century Community Learning 11/12	
4340 Title IV, Part B, 21st Century Community Learning Centers	64,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	416,818.87

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

PRC Program Function Object	2012 Value
015 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	178.93



Trustees' Financial Summary

FY2011-12

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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	2012 Value
016 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	22,971.38
111 BOARD DISCRETION	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,579.15
206 MBI YOUTH DAYS	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	772.20
207 RTI TRAINING NOV 2011	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	591.17
442 Title I - Schoolwide	
494 Schoolwide Program	
1XXX Instruction	
1XX Personal Services - Salaries	71,244.87
2XX Personal Services - Employee Benefits	23,333.13
442 Subtotal	94,578.00
443 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	9,449.95
2XX Personal Services - Employee Benefits	2,700.75
6XX Supplies and Materials	941.30
443 Subtotal	13,092.00
444 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	6,186.67
2XX Personal Services - Employee Benefits	944.49
444 Subtotal	7,131.16
445 ReaCT MINI GRANT	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	1,153.60
2XX Personal Services - Employee Benefits	184.58



Trustees' Financial Summary

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**** Recalculated ****

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	2012 Value
445 ReaCT MINI GRANT	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	1,078.25
6XX Supplies and Materials	1,583.57
	4,000.00
446 BASIN 11/12	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,805.80
447 TOWN PUMP ED GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	454.35
448 RTI FEBRUARY 2012	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	573.59
449 MOST 11/12	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	4,304.78
2XX Personal Services - Employee Benefits	695.22
	5,000.00
524 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	221,506.63
567 21st Century Community Learning 11/12	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	41,011.92
2XX Personal Services - Employee Benefits	12,942.55
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	1,558.91
6XX Supplies and Materials	7,286.62
	64,000.00



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

442,234.36

Schedule Of Changes Worksheet

Beginning Fund Balance					134,457.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					416,818.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					442,234.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,694.41	Less Last Year	4,575.02	(4b)	2,119.39	
					2,119.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					111,161.40	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 State OTO Indian Education for All	0.00	178.93	-178.93
016 State OTO Capital Invest & Deferred Maintenance	0.00	22,971.38	-22,971.38
111 BOARD DISCRETION	25.29	3,579.15	-3,553.86
206 MBI YOUTH DAYS	772.20	772.20	0.00
207 RTI TRAINING NOV 2011	591.17	591.17	0.00
442 Title I - Schoolwide	94,578.00	94,578.00	0.00
443 IDEA Part B (Trans from Coop)	13,092.00	13,092.00	0.00
444 REAP	7,131.16	7,131.16	0.00
445 ReaCT MINI GRANT	4,000.00	4,000.00	0.00
446 BASIN 11/12	5,000.00	3,805.80	1,194.20
447 TOWN PUMP ED GRANT	500.00	454.35	45.65
448 RTI FEBRUARY 2012	573.59	573.59	0.00
449 MOST 11/12	5,000.00	5,000.00	0.00
524 Medicaid	221,555.46	221,506.63	48.83
567 21st Century Community Learning 11/12	64,000.00	64,000.00	0.00
Total	416,818.87	442,234.36	-25,415.49



Trustees' Financial Summary

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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	2011 Value	2012 Value
1111 District Levy - Real Property	5,467.13	121.65
1112 District Levy - Personal Property	135.46	101.45
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	72.26	0.00
1190 Penalties and Interest on Taxes	15.41	15.31
1510 Interest Earnings	13.39	21.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,703.65	260.35

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
25XX Support Services - Business		
1XX Personal Services - Salaries	136.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	136.64	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		7,391.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		260.35	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,651.96	(5)



Trustees' Financial Summary

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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	2011 Value	2012 Value
1510 Interest Earnings	970.20	917.31
2114 County Metal Mines License Taxes	0.00	61.78
2115 County Hard Rock Mining Impact Trust Reserve Proceeds	41,322.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,292.46	979.09

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	21,419.01
8XX Community Services Programs		
33XX Community Services		
3XX Purchased Professional and Technical Services	20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,000.00	21,419.01

Schedule Of Changes Worksheet

Beginning Fund Balance	317,993.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	979.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,419.01	(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	19,779.36	
Less Last Year	655.03	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	19,124.33	(4)
	316,678.18	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	32,312.05	31,216.86
1112 District Levy - Personal Property	1,227.31	955.44
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,088.43	0.00
1190 Penalties and Interest on Taxes	186.56	149.34
1510 Interest Earnings	30.25	0.00
3281 State Technology Aid	1,236.47	1,185.19

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,081.07	33,506.83
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	175.00
6XX Supplies and Materials	34,244.97	33,331.83

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,244.97	33,506.83
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Schedule Of Changes Worksheet

Beginning Fund Balance	21,685.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,506.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,506.83	(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	1,925.60	
Less Last Year	21,685.69	(4b)
		-19,760.09 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,925.60	(5)



Trustees' Financial Summary

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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	2011 Value	2012 Value
3445 State Combined Fund School Block Grant	1,004.79	1,004.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,004.79	1,004.79

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,549.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,004.79	(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)	5,553.97	(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	2011 Value	2012 Value
1111 District Levy - Real Property	92,306.26	42,900.39
1112 District Levy - Personal Property	2,444.57	2,222.93
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,571.41	0.00
1190 Penalties and Interest on Taxes	386.32	337.61
1510 Interest Earnings	244.71	173.80
3120 State Guaranteed Tax Base Aid	24,682.32	27,025.78
5120 Proceeds from Refunding Bonds	13,676.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	136,312.14	72,660.51

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	60,000.00	70,000.00
850 Interest on Debt	21,632.50	25,735.51
860 Agent Fees/Issuance Costs	300.00	300.00
63XX Refunding Bonds Used to Retire Old Issues		
860 Agent Fees/Issuance Costs	37,350.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	119,282.50	96,035.51

Schedule Of Changes Worksheet

Beginning Fund Balance	49,269.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,660.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,035.51	(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)	25,894.24	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	19.38	18.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19.38	18.97

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,568.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.97	(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)	6,587.79	(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	2011 Value	2012 Value
1XXX Revenues from Student Activities	27,191.25	28,620.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,191.25	28,620.56

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	20,930.41	33,552.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,930.41	33,552.59

Schedule Of Changes Worksheet

Beginning Fund Balance		28,617.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28,620.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		33,552.59	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		23,685.07	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	36,391.08	54,467.18
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	567,948.08	509,370.65
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	15,169.42	11,495.51
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	707.43	956.47
XX	XXX 26XX 41X	Energy Utility Services	59,784.77	52,655.47
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,744.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,744.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,580.78
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,071.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	137,980.57
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 FY2014 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	118,037.29	0.00	0.00	0.00	
280	1XXX	2XX	14,377.94	0.00	0.00	0.00	
280	1XXX	3XX	1,982.16	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	3.95	0.00	0.00	0.00	
280	1XXX	6XX	3,579.23	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			137,980.57	0.00	0.00	0.00	137,980.57

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 FY12.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	85,800.00	0.00	0.00	0.00	85,800.00
Land Improvements	81,335.80	0.00	0.00	0.00	81,335.80
Buildings	1,976,439.34	0.00	0.00	0.00	1,976,439.34
Machinery and Equipment	58,365.86	18,295.00	0.00	8,295.00	68,365.86
Totals at Historical Cost	2,201,941.00	18,295.00	0.00	8,295.00	2,211,941.00
Less Accumulated Depreciation For:					
Improvement Accum	8,134.00	0.00	4,067.00	0.00	12,201.00
Building Accum	582,488.00	0.00	38,508.00	0.00	620,996.00
Machinery and Equipment Accum	36,149.00	8,977.00	5,105.00	4,977.00	45,254.00
Total Accumulated Depreciation	626,771.00	8,977.00	47,680.00	4,977.00	678,451.00
Governmental Activities, Capital Assets, net	1,575,170.00	9,318.00	-47,680.00	3,318.00	1,533,490.00

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	45,571.00	0.00	0.00
General Administration (23XX)	2,000.00	0.00	0.00
Food Service (31XX)	1,767.00	0.00	0.00
Total Depreciation for FY2012	49,338.00	0.00	0.00

*** Has comment.



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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
04/19/2011	810,000.00	0.00	70,000.00	0.00	740,000.00	70,000.00	670,000.00
Compensated Absences	68,661.22	19,413.78	0.00	0.00	88,075.00	0.00	88,075.00
Other Post Employment Benefits	0.00	22,428.00	0.00	0.00	22,428.00	22,428.00	0.00
Other	170,278.48	0.00	0.00	76,262.24	94,016.24	0.00	94,016.24
Total Governmental Activity							
Long-Term Liabilities	1,048,939.70	41,841.78	70,000.00	76,262.24	944,519.24	92,428.00	852,091.24

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.