



Trustees' Financial Summary

FY2011-12

Submit ID: 0454-96851208

**22 Jefferson County
0454 Whitehall H S**

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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: Reid Noyes

(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 # |
|-----|--|--------------|----------------|---------|
| 002 | Jobs for Montana Graduates | STATE | Unknown | State |
| 005 | Title VII, Indian Education | FEDERAL | Unknown | 84.060 |
| 006 | Quality Schools Facility Grant | STATE | Unknown | NA |
| 007 | Title I Improving Basic Programs | FEDERAL | Unknown | 84.010A |
| 008 | Title II, Part A, Teacher/Principal Train/Recruit | FEDERAL | Unknown | 84.367 |
| 011 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | Unknown | 84.358A |
| 012 | Vo Ed Business/Marketing | STATE | Unknown | State |
| 013 | Vo Ed Carl Perkins Basic Grant | FEDERAL | Unknown | 84.048A |
| 014 | Vo Ed Family & Consumer Science | STATE | Unknown | State |
| 015 | Vo Ed Tech Ed/Industrial Arts | STATE | Unknown | State |
| 060 | Medicaid | STATE | Unknown | State |
| 100 | Miscellaneous Direct Federal Grant | FEDERAL | Unknown | unknown |
| 101 | Local Community Drug Free Grant | LOCAL | Unknown | |
| 555 | Prior Period Fund Balance Correction | LOCAL | NA | NA |



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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) | 141,585.80 | 3,892.38 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 13,825.38 | 4,184.54 | | |
| 03 | Taxes Receivable - Protested (150-159) | 14,319.36 | 3,811.97 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 4,265.73 | 1,362.38 | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 173,996.27 | 13,251.27 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 28,144.74 | 7,996.51 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 28,144.74 | 7,996.51 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 145,851.53 | 5,254.76 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 145,851.53 | 5,254.76 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 173,996.27 | 13,251.27 | | |



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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) | | 53,625.36 | 53,984.55 | 8,530.62 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 167.25 |
| 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 | | 53,625.36 | 53,984.55 | 8,697.87 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | 7,214.22 | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | 167.25 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | 7,214.22 | 167.25 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | 53,625.36 | 46,770.33 | 8,530.62 |
| 52 | TOTAL FUND BALANCE/EQUITY | | 53,625.36 | 46,770.33 | 8,530.62 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 53,625.36 | 53,984.55 | 8,697.87 |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Traffic Education Fund (18) | Non-Operating Fund (19) | Lease-Rental Fund (20) | Compensated Absence Fund (21) |
|---------------------------------------|--|-----------------------------|-------------------------|------------------------|-------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 8,079.35 | | | 1,813.95 |
| 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 | 8,079.35 | | | 1,813.95 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 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 | 8,079.35 | | | 1,813.95 |
| 52 | TOTAL FUND BALANCE/EQUITY | 8,079.35 | | | 1,813.95 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 8,079.35 | | | 1,813.95 |



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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) | 411,114.90 | | | |
| 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 | 411,114.90 | | | |
| 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 | 411,114.90 | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 411,114.90 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 411,114.90 | | | |



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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) | -2,185.92 | 16,099.93 | | 851.01 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 983.08 | | | |
| 03 | Taxes Receivable - Protested (150-159) | 619.79 | | | 361.34 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 360.17 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | -222.88 | 16,099.93 | | 1,212.35 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 1,602.87 | | | 361.34 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 1,602.87 | | | 361.34 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 48 | Fund Balance for Budget | -1,825.75 | 16,099.93 | | 851.01 |
| 52 | TOTAL FUND BALANCE/EQUITY | -1,825.75 | 16,099.93 | | 851.01 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | -222.88 | 16,099.93 | | 1,212.35 |



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Balance Sheet

| ASSETS, LIABILITIES, AND FUND BALANCE | | Building Fund (60) | Building Reserve Fund (61) | Day Care Enterprise Fund (70) | Industrial Arts Fund (71) |
|---------------------------------------|--|-----------------------|-------------------------------|----------------------------------|------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 90,748.37 | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 90,748.37 | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | 90,748.37 | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 90,748.37 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 90,748.37 | | | |



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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) | 239,002.37 | | 80,015.34 | |
| 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 | 239,002.37 | | 80,015.34 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 38 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 239,002.37 | | 80,015.34 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 239,002.37 | | 80,015.34 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 239,002.37 | | 80,015.34 | |



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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) | 148,565.58 | 434,438.48 | | |
| 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 | 148,565.58 | 434,438.48 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | 148,565.58 | 434,438.48 | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | 148,565.58 | 434,438.48 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 148,565.58 | 434,438.48 | | |



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Balance Sheet

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



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Balance Sheet

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



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

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|---------------------|---------------------|
| 1110 District Tax Levy | 1,357.24 | 0.00 |
| 1111 District Levy - Real Property | 222,602.00 | 215,266.68 |
| 1112 District Levy - Personal Property | 16,190.40 | 13,349.38 |
| 1114 District Levy - Pers Prop/Mobile Homes | 269.57 | 0.00 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 5,421.10 | 0.00 |
| 1190 Penalties and Interest on Taxes | 578.80 | 788.91 |
| 1510 Interest Earnings | 728.69 | 603.30 |
| 1900 Other Revenue from Local Sources | 1,635.00 | 1,708.61 |
| 3110 Direct State Aid | 564,040.35 | 623,254.66 |
| 3111 Quality Educator | 52,596.18 | 45,912.91 |
| 3112 At Risk Student | 0.00 | 4,224.73 |
| 3113 Indian Education For All | 4,059.60 | 3,692.40 |
| 3114 American Indian Achievement Gap | 600.00 | 1,600.00 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 27,000.13 | 23,786.90 |
| 3117 State Tuition for State Placement | 2,818.56 | 0.00 |
| 3120 State Guaranteed Tax Base Aid | 229,504.80 | 243,485.35 |
| 3444 State School Block Grant | 93,293.96 | 93,293.96 |
| 3730 HB645 State Special Education Allowable Costs | 1,613.87 | 0.00 |
| 6100 Material Prior Period Revenue Adjustments | -2,185.20 | 5,000.00 |
| 7800 ARRA - State Fiscal Stabilization Fund | 63,644.90 | 0.00 |
| 7810 Education Jobs Fund | 53,199.23 | 730.97 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,338,969.18 | 1,276,698.76 |

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 | 310,840.67 | 348,609.89 |
| 2XX Personal Services - Employee Benefits | 121,747.41 | 114,933.68 |
| 3XX Purchased Professional and Technical Services | 13,722.46 | 3,493.48 |
| 4XX Purchased Property Services | 1,475.23 | 2,316.28 |
| 5XX Other Purchased Services | 5,352.74 | 10,633.39 |
| 6XX Supplies and Materials | 38,687.27 | 39,135.01 |
| 7XX Property and Equipment Acquisition | 10,119.89 | 48,945.88 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 37,995.80 | 35,317.36 |
| 2XX Personal Services - Employee Benefits | 254.24 | 178.40 |
| 3XX Purchased Professional and Technical Services | 65.00 | 0.00 |
| 5XX Other Purchased Services | 0.00 | 334.03 |
| 6XX Supplies and Materials | 1,092.09 | 1,067.50 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0454-96851208

22 Jefferson County
0454 Whitehall H S

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 | | | | |
| | 22XX Educational Media Services | | | | |
| | | | 1XX Personal Services - Salaries | 30,116.90 | 32,174.81 |
| | | | 2XX Personal Services - Employee Benefits | 188.21 | 162.28 |
| | | | 3XX Purchased Professional and Technical Services | 898.12 | 1,432.23 |
| | | | 5XX Other Purchased Services | 0.00 | 50.00 |
| | | | 6XX Supplies and Materials | 1,285.04 | 2,186.54 |
| | 23XX Support Services - General Administration | | | | |
| | | | 1XX Personal Services - Salaries | 33,728.09 | 23,576.73 |
| | | | 2XX Personal Services - Employee Benefits | 228.16 | 123.67 |
| | | | 3XX Purchased Professional and Technical Services | 4,222.73 | 3,744.33 |
| | | | 5XX Other Purchased Services | 10,468.41 | 8,570.53 |
| | | | 6XX Supplies and Materials | 1,148.00 | 490.68 |
| | | | 810 Dues and Fees | 2,695.50 | 2,486.00 |
| | 24XX Support Services - School Administration | | | | |
| | | | 1XX Personal Services - Salaries | 63,280.45 | 53,957.73 |
| | | | 2XX Personal Services - Employee Benefits | 415.14 | 276.37 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 3,000.00 |
| | | | 4XX Purchased Property Services | 123.70 | 0.00 |
| | | | 5XX Other Purchased Services | 988.48 | 928.24 |
| | | | 6XX Supplies and Materials | 2,206.01 | 3,324.63 |
| | | | 7XX Property and Equipment Acquisition | 0.00 | 1,026.00 |
| | | | 810 Dues and Fees | 462.00 | 0.00 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 15,664.25 | 17,198.92 |
| | | | 2XX Personal Services - Employee Benefits | 97.35 | 86.40 |
| | | | 3XX Purchased Professional and Technical Services | 4,669.01 | 10,873.88 |
| | | | 4XX Purchased Property Services | 99.04 | 605.00 |
| | | | 5XX Other Purchased Services | 1,128.64 | 106.00 |
| | | | 6XX Supplies and Materials | 1,481.42 | 3,953.50 |
| | | | 810 Dues and Fees | 151.47 | 150.00 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 1XX Personal Services - Salaries | 38,842.00 | 44,681.42 |
| | | | 2XX Personal Services - Employee Benefits | 3,015.40 | 2,699.64 |
| | | | 3XX Purchased Professional and Technical Services | 1,014.37 | 48,039.75 |
| | | | 4XX Purchased Property Services | 87,321.76 | 64,158.49 |
| | | | 5XX Other Purchased Services | 10,465.45 | 7,183.75 |
| | | | 6XX Supplies and Materials | 91,122.06 | 29,263.01 |
| | | | 7XX Property and Equipment Acquisition | 6,655.86 | 9,341.55 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 62,384.51 | 67,051.64 |
| | | | 2XX Personal Services - Employee Benefits | 412.38 | 339.32 |
| | | | 3XX Purchased Professional and Technical Services | 75.90 | 0.00 |



Trustees' Financial Summary

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22 Jefferson County
0454 Whitehall H S

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 |
|-----|--|---|---|------------|------------|
| | 280 Special Education - Local and State | | | | |
| | | 1XXX Instruction | | | |
| | | | 5XX Other Purchased Services | 0.00 | 408.26 |
| | | | 6XX Supplies and Materials | 1,056.28 | 2,756.77 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 2,203.28 | 1,831.47 |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | | 1XXX Instruction | | | |
| | | | 3XX Purchased Professional and Technical Services | 1,500.00 | 0.00 |
| | | | 6XX Supplies and Materials | 0.00 | 1,000.00 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 55,451.32 | 82,627.32 |
| | | | 2XX Personal Services - Employee Benefits | 375.07 | 547.89 |
| | | | 4XX Purchased Property Services | 98.71 | 0.00 |
| | | | 6XX Supplies and Materials | 7,532.67 | 8,435.57 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | | 34XX Extracurricular - Activities | | | |
| | | | 1XX Personal Services - Salaries | 10,053.00 | 11,592.00 |
| | | | 2XX Personal Services - Employee Benefits | 70.86 | 58.02 |
| | | | 5XX Other Purchased Services | 3,790.57 | 3,572.21 |
| | | | 6XX Supplies and Materials | 1,085.93 | 1,295.01 |
| | | | 810 Dues and Fees | 105.00 | 0.00 |
| | 720 School Sponsored Athletics | | | | |
| | | 35XX Extracurricular - Athletics | | | |
| | | | 1XX Personal Services - Salaries | 51,301.94 | 49,137.00 |
| | | | 2XX Personal Services - Employee Benefits | 360.49 | 313.16 |
| | | | 5XX Other Purchased Services | 35,575.23 | 43,797.56 |
| | | | 6XX Supplies and Materials | 12,211.63 | 15,912.36 |
| | | | 810 Dues and Fees | 4,053.00 | 4,435.00 |
| | 780 ARRA - State Fiscal Stabilization Fund | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 63,644.90 | 0.00 |
| | 781 Education Jobs Fund | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 53,199.23 | 730.97 |
| | 999 Undistributed | | | | |
| | | 61XX Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 5,000.00 | 0.00 |
| | | 9999 Undistributed | | | |
| | | | 892 Material Prior Period Expenditure Adjustments | 2,500.00 | 4,872.04 |



Trustees' Financial Summary

FY2011-12

Submit ID: 0454-96851208

22 Jefferson County

0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

1,329,577.72

1,281,530.55

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance | | | | | | 150,683.32 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 1,276,698.76 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 1,281,530.55 | (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) | | | | | | 145,851.53 | (5) |



Trustees' Financial Summary

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Submit ID: 0454-96851208

22 Jefferson County
0454 Whitehall H S

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 |
|--|------------|------------|
| 1110 District Tax Levy | 637.01 | 0.00 |
| 1111 District Levy - Real Property | 56,619.01 | 35,426.43 |
| 1112 District Levy - Personal Property | 3,710.36 | 3,584.69 |
| 1114 District Levy - Pers Prop/Mobile Homes | 63.05 | 0.00 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 1,148.16 | 0.00 |
| 1190 Penalties and Interest on Taxes | 124.69 | 180.06 |
| 1510 Interest Earnings | 35.13 | 1.41 |
| 1900 Other Revenue from Local Sources | 0.00 | 498.63 |
| 2220 County On-Schedule Trans Reimb | 23,094.70 | 21,528.13 |
| 3210 State On-Schedule Trans Reimb | 19,662.75 | 21,806.40 |
| 3444 State School Block Grant | 3,949.33 | 3,949.33 |
| 6100 Material Prior Period Revenue Adjustments | 620.76 | 35,795.68 |

| | | |
|--|------------|------------|
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 109,664.95 | 122,770.76 |
|--|------------|------------|

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 | 7,246.08 | 0.00 |
| 2XX Personal Services - Employee Benefits | 46.44 | 0.00 |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | 10,067.78 | 4,085.52 |
| 2XX Personal Services - Employee Benefits | 65.49 | 20.04 |
| 27XX Student Transportation Services | | |
| 5XX Other Purchased Services | 96,275.44 | 118,447.79 |
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 892 Material Prior Period Expenditure Adjustments | 0.00 | 1,257.77 |

| | | |
|--|------------|------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 113,701.23 | 123,811.12 |
|--|------------|------------|



Trustees' Financial Summary

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Submit ID: 0454-96851208

22 Jefferson County

0454 Whitehall H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 6,295.12 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 122,770.76 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 123,811.12 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 5,254.76 | (5) |



Trustees' Financial Summary

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Submit ID: 0454-96851208

22 Jefferson County
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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 | 2011 Value | 2012 Value |
|--|------------|------------|
| 1510 Interest Earnings | 84.59 | 116.06 |
| 2240 County Retirement Distribution | 133,485.57 | 140,513.86 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 133,570.16 | 140,629.92 |

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 | 71,854.75 | 63,469.86 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 6,161.20 | 5,095.90 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 3,996.39 | 4,954.44 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 6,471.59 | 7,404.23 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 9,298.18 | 5,822.13 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 3,604.09 | 3,169.33 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 5,361.20 | 6,258.40 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 8,944.28 | 9,583.90 |
| 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 4,219.75 | 16,314.64 |
| 650 Adult Basic Education/GED Programs | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 14.44 | 0.00 |
| 710 School Sponsored Extracurricular Activities | | |
| 34XX Extracurricular - Activities | | |
| 2XX Personal Services - Employee Benefits | 1,069.68 | 1,454.87 |
| 720 School Sponsored Athletics | | |
| 35XX Extracurricular - Athletics | | |
| 2XX Personal Services - Employee Benefits | 5,996.71 | 5,946.35 |



Trustees' Financial Summary

FY2011-12

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22 Jefferson County
0454 Whitehall H S

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

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

126,992.26

129,474.05

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|----------|
| Beginning Fund Balance | | | | | | 42,469.49 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 140,629.92 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 129,474.05 | (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) | | | | | | 53,625.36 | (5) |



Trustees' Financial Summary

FY2011-12

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

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2012 Value |
|--|------------|
| 006 Quality Schools Facility Grant | |
| 3720 Quality Schools Facility Grant Program | 425,735.72 |
| 007 Title I Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 24,528.64 |
| 008 Title II, Part A, Teacher/Principal Train/Recruit | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 9,900.00 |
| 011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | |
| 4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI) | 22,011.41 |
| 012 Vo Ed Business/Marketing | |
| 3290 State - Other State Grants | 695.00 |
| 013 Vo Ed Carl Perkins Basic Grant | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 11,352.00 |
| 014 Vo Ed Family & Consumer Science | |
| 3290 State - Other State Grants | 1,167.00 |
| 015 Vo Ed Tech Ed/Industrial Arts | |
| 3290 State - Other State Grants | 1,313.00 |
| 060 Medicaid | |
| 3355 Medicaid - Miscellaneous | 70,137.23 |
| 100 Miscellaneous Direct Federal Grant | |
| 1920 Contributions/Donations from Private Sources | 1,100.00 |
| 4650 Federal Miscellaneous Grants from OPI | 3,000.00 |
| 100 Subtotal | 4,100.00 |
| 101 Local Community Drug Free Grant | |
| 1920 Contributions/Donations from Private Sources | 400.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 571,340.00 |

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

| PRC Program Function Object | 2012 Value |
|---|------------|
| 002 Jobs for Montana Graduates | |
| 329 State Miscellaneous Grants | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 200.00 |
| 5XX Other Purchased Services | 943.46 |
| 6XX Supplies and Materials | 2,902.60 |
| 002 Subtotal | 4,046.06 |
| 005 Title VII, Indian Education | |



Trustees' Financial Summary

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22 Jefferson County
0454 Whitehall H S

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 |
|---|------------|
| 005 Title VII, Indian Education | |
| 365 Indian Education for All - OTO & Ongoing | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 524.30 |
| 2XX Personal Services - Employee Benefits | 83.12 |
| 3XX Purchased Professional and Technical Services | 750.00 |
| 5XX Other Purchased Services | 18.00 |
| 6XX Supplies and Materials | 143.30 |
| | 1,518.72 |
| 005 Subtotal | 1,518.72 |
| 006 Quality Schools Facility Grant | |
| 372 Quality Schools Facility Grant Program | |
| 26XX Operation and Maintenance of Plant Services | |
| 3XX Purchased Professional and Technical Services | 439,023.74 |
| 007 Title I Improving Basic Programs | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 22,581.37 |
| 2XX Personal Services - Employee Benefits | 3,604.07 |
| 3XX Purchased Professional and Technical Services | 1,103.21 |
| 5XX Other Purchased Services | 7,418.00 |
| 6XX Supplies and Materials | 7,608.02 |
| | 42,314.67 |
| 007 Subtotal | 42,314.67 |
| 008 Title II, Part A, Teacher/Principal Train/Recruit | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | |
| 1XXX Instruction | |
| 2XX Personal Services - Employee Benefits | 0.46 |
| 3XX Purchased Professional and Technical Services | 1,700.00 |
| 5XX Other Purchased Services | 1,442.73 |
| | 3,143.19 |
| 008 Subtotal | 3,143.19 |
| 011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 18,545.52 |
| 437 Title VI, Part B, Subpart 2, Rural Low-Income Schools | |
| 1XXX Instruction | |
| 2XX Personal Services - Employee Benefits | 2,862.35 |
| 6XX Supplies and Materials | 599.00 |
| | 22,006.87 |
| 011 Subtotal | 22,006.87 |
| 012 Vo Ed Business/Marketing | |
| 392 State Career & Technical Ed Entitlement - Business | |



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 | 2012 Value |
|---|------------|
| 012 Vo Ed Business/Marketing | |
| 392 State Career & Technical Ed Entitlement - Business | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 695.00 |
| 013 Vo Ed Carl Perkins Basic Grant | |
| 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 2,036.34 |
| 6XX Supplies and Materials | 8,765.67 |
| 8XX Other Expenditures | 549.99 |
| | 11,352.00 |
| 013 Subtotal | |
| 014 Vo Ed Family & Consumer Science | |
| 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,157.06 |
| 015 Vo Ed Tech Ed/Industrial Arts | |
| 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,313.00 |
| 060 Medicaid | |
| 280 Special Education - Local and State | |
| 21XX Support Services - Students | |
| 3XX Purchased Professional and Technical Services | 76,420.02 |
| 100 Miscellaneous Direct Federal Grant | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 4XX Purchased Property Services | 349.99 |
| 5XX Other Purchased Services | 80.28 |
| 6XX Supplies and Materials | 7,982.34 |
| | 8,412.61 |
| 100 Subtotal | |
| 101 Local Community Drug Free Grant | |
| 860 Community Drug Free Programs | |
| 33XX Community Services | |
| 3XX Purchased Professional and Technical Services | 400.00 |
| 555 Prior Period Fund Balance Correction | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 9999 Undistributed | |
| 892 Material Prior Period Expenditure Adjustments | 1,103.02 |



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:**

612,905.96

Schedule Of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 88,336.29 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 571,340.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 612,905.96 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 46,770.33 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|------------|--------------|------------|
| 002 Jobs for Montana Graduates | 0.00 | 4,046.06 | -4,046.06 |
| 005 Title VII, Indian Education | 0.00 | 1,518.72 | -1,518.72 |
| 006 Quality Schools Facility Grant | 425,735.72 | 439,023.74 | -13,288.02 |
| 007 Title I Improving Basic Programs | 24,528.64 | 42,314.67 | -17,786.03 |
| 008 Title II, Part A, Teacher/Principal Train/Recruit | 9,900.00 | 3,143.19 | 6,756.81 |
| 011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | 22,011.41 | 22,006.87 | 4.54 |
| 012 Vo Ed Business/Marketing | 695.00 | 695.00 | 0.00 |
| 013 Vo Ed Carl Perkins Basic Grant | 11,352.00 | 11,352.00 | 0.00 |
| 014 Vo Ed Family & Consumer Science | 1,167.00 | 1,157.06 | 9.94 |
| 015 Vo Ed Tech Ed/Industrial Arts | 1,313.00 | 1,313.00 | 0.00 |
| 060 Medicaid | 70,137.23 | 76,420.02 | -6,282.79 |
| 100 Miscellaneous Direct Federal Grant | 4,100.00 | 8,412.61 | -4,312.61 |
| 101 Local Community Drug Free Grant | 400.00 | 400.00 | 0.00 |
| 555 Prior Period Fund Balance Correction | 0.00 | 1,103.02 | -1,103.02 |
| Total | 571,340.00 | 612,905.96 | -41,565.96 |



Trustees' Financial Summary

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22 Jefferson County
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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 |
|--|---------------|--------------|
| 1112 District Levy - Personal Property | 0.02 | 0.00 |
| 1190 Penalties and Interest on Taxes | 0.02 | 0.00 |
| 1340 Fees for Adult Education | 375.00 | 0.00 |
| 1510 Interest Earnings | 28.99 | 24.82 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 404.03 | 24.82 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|---------------|-----------------|
| 650 Adult Basic Education/GED Programs | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 397.00 | 0.00 |
| 2XX Personal Services - Employee Benefits | 11.74 | 0.00 |
| 5XX Other Purchased Services | 78.40 | 0.00 |
| 6XX Supplies and Materials | 0.00 | 1,211.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 487.14 | 1,211.00 |

Schedule Of Changes Worksheet

| | | |
|--|----------|------|
| Beginning Fund Balance | 9,716.80 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 24.82 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 1,211.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 8,530.62 | (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 | 2011 Value | 2012 Value |
|--|------------------|-----------------|
| 1311 Driver's Education Fees | 5,940.00 | 0.00 |
| 3260 State Driver's Education Reimbursement | 3,096.80 | 1,303.91 |
| 6100 Material Prior Period Revenue Adjustments | 3,579.12 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 12,615.92 | 1,303.91 |

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 | 6,910.00 | 6,050.00 |
| 2XX Personal Services - Employee Benefits | 37.09 | 35.12 |
| 3XX Purchased Professional and Technical Services | 192.65 | 1,295.78 |
| 4XX Purchased Property Services | 190.70 | 131.11 |
| 5XX Other Purchased Services | 209.10 | 309.92 |
| 6XX Supplies and Materials | 1,009.18 | 1,104.78 |

| | | |
|--|-----------------|-----------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 8,548.72 | 8,926.71 |
|--|-----------------|-----------------|

Schedule Of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 15,702.15 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 1,303.91 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 8,926.71 | (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) | 8,079.35 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------|------------|
| 5300 Operating Transfers from Other Funds | 5,000.00 | 0.00 |
| 6100 Material Prior Period Revenue Adjustments | 8,200.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 13,200.00 | 0.00 |

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 | 0.00 | 13,380.31 |
| 2XX Personal Services - Employee Benefits | 0.00 | 83.91 |
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 892 Material Prior Period Expenditure Adjustments | 0.00 | 5,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 18,464.22 |

Schedule Of Changes Worksheet

| | | | |
|--|------|-----------|------|
| Beginning Fund Balance | | 20,278.17 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 0.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 18,464.22 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | | (4a) |
| | | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | | |
| Less Last Year | 0.00 | | (4b) |
| | | 0.00 | |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 1,813.95 | (5) |



Trustees' Financial Summary

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22 Jefferson County
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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 | 1,049.71 | 980.37 |
| 2114 County Metal Mines License Taxes | 0.00 | 60,593.05 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,049.71 | 61,573.42 |

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 8XX Other Expenditures | 0.00 | 6,100.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 6,100.00 |

Schedule Of Changes Worksheet

| | | |
|---|------------|----------|
| Beginning Fund Balance | 355,641.48 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 61,573.42 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 6,100.00 | (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) | 411,114.90 | (5) |



Trustees' Financial Summary

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

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------------|------------------|
| 1111 District Levy - Real Property | 52.77 | 17,706.24 |
| 1112 District Levy - Personal Property | 557.18 | 534.63 |
| 1114 District Levy - Pers Prop/Mobile Homes | 8.62 | 0.00 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 319.52 | 0.00 |
| 1190 Penalties and Interest on Taxes | 25.90 | 32.82 |
| 1510 Interest Earnings | 7.38 | 0.18 |
| 3281 State Technology Aid | 1,647.11 | 1,519.68 |
| 6100 Material Prior Period Revenue Adjustments | 18,816.47 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 21,434.95 | 19,793.55 |

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 | | |
| 3XX Purchased Professional and Technical Services | 18,993.10 | 19,511.03 |
| 6XX Supplies and Materials | 577.92 | 763.97 |
| 7XX Property and Equipment Acquisition | 696.33 | 2,830.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 20,267.35 | 23,105.00 |

Schedule Of Changes Worksheet

| | | | |
|--|------|----------------|-----------|
| Beginning Fund Balance | | 1,485.70 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 19,793.55 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 23,105.00 | (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) | | -1,825.75 | (5) |



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

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------------|-----------------|
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 123.12 | 0.00 |
| 1118 District Levy - Dept of Rev Tax Audit Receipts | 569.08 | 0.00 |
| 1190 Penalties and Interest on Taxes | 17.84 | 0.00 |
| 1510 Interest Earnings | 0.95 | 0.00 |
| 1900 Other Revenue from Local Sources | 0.00 | 70.00 |
| 1950 Services Provided Other School Districts or Coops | 5,117.48 | 0.00 |
| 3445 State Combined Fund School Block Grant | 2,710.28 | 2,710.28 |
| 6100 Material Prior Period Revenue Adjustments | -18,372.38 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | -9,833.63 | 2,780.28 |

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 | | 13,319.65 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 2,780.28 | (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) | | 16,099.93 | (5) |



Trustees' Financial Summary

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22 Jefferson County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------|------------|
| 1111 District Levy - Real Property | 14.67 | 182.76 |
| 1112 District Levy - Personal Property | 45.05 | 22.41 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 224.97 | 0.00 |
| 1190 Penalties and Interest on Taxes | 17.55 | 10.90 |
| 1510 Interest Earnings | 13.15 | 2.24 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 315.39 | 218.31 |

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 | | 632.70 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 218.31 | (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) | | 851.01 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------|------------|
| 1510 Interest Earnings | 267.08 | 260.72 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 267.08 | 260.72 |

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 | 90,487.65 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 260.72 | (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) | 90,748.37 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------|------------|
| 1510 Interest Earnings | 0.00 | 3,810.28 |
| 1920 Contributions/Donations from Private Sources | 236,333.33 | 1,717.43 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 236,333.33 | 5,527.71 |

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

| PRC Program Function Object | 2011 Value | 2012 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 25XX Support Services - Business | | |
| 870 Student Scholarships | 0.00 | 2,858.67 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 2,858.67 |

Schedule Of Changes Worksheet

| | | |
|---|------------|----------|
| Beginning Fund Balance | 236,333.33 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,527.71 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 2,858.67 | (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) | 239,002.37 | (5) |



Trustees' Financial Summary

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

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

| PRC Revenue | 2011 Value | 2012 Value |
|--|------------|------------|
| 1700 Student Extracurricular Activity Receipts | 0.00 | 118,992.28 |
| 1XXX Revenues from Student Activities | 140,203.30 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 140,203.30 | 118,992.28 |

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 | 119,247.54 | 123,771.54 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 119,247.54 | 123,771.54 |

Schedule Of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 84,794.60 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 118,992.28 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 123,771.54 | (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) | 80,015.34 | (5) |



Trustees' Financial Summary

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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 | 45,821.20 | 53,021.54 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 55,451.32 | 82,627.32 |
| 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 | 474,923.73 | 391,954.80 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 2,866.86 | 9,821.80 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 70,218.11 | 61,957.96 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 0.00 | 0.00 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 0.00 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 23,786.90 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 23,786.90 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 7,928.44 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 34,252.97 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 72,387.46 |
| 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

FY2011-12

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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|-----------|---------|---------|---------|-----------|
| 280 | 1XXX | 1XX | 67,051.64 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 339.32 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 408.26 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 2,756.77 | 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 | 1,831.47 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 72,387.46 | 0.00 | 0.00 | 0.00 | 72,387.46 |

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

FY2011-12

Submit ID: 0454-96851208

22 Jefferson County
0454 Whitehall H S

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

| Governmental Activities:* | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|--|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 87,015.95 | -24,447.95 | 0.00 | 0.00 | 62,568.00 |
| Land Improvements | 10,800.05 | 0.00 | 0.00 | 0.00 | 10,800.05 |
| Buildings | 1,391,153.00 | 80,970.00 | 0.00 | 0.00 | 1,472,123.00 |
| Machinery and Equipment | 173,551.00 | 0.00 | 9,342.00 | 0.00 | 182,893.00 |
| Totals at Historical Cost | 1,662,520.00 | 56,522.05 | 9,342.00 | 0.00 | 1,728,384.05 |
| Less Accumulated Depreciation For: | | | | | |
| Improvement Accum | 3,240.00 | 540.00 | 540.00 | 0.00 | 4,320.00 |
| Building Accum | 966,555.00 | 31,542.00 | 32,883.00 | 0.00 | 1,030,980.00 |
| Machinery and Equipment Accum | 97,711.00 | 14,260.00 | 14,830.00 | 0.00 | 126,801.00 |
| Total Accumulated Depreciation | 1,067,506.00 | 46,342.00 | 48,253.00 | 0.00 | 1,162,101.00 |
| Governmental Activities, Capital Assets, net | 595,014.00 | 10,180.05 | -38,911.00 | 0.00 | 566,283.05 |

* 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 |
|--|------------------------------------|-------------------------------------|--------------------|
| Total Depreciation for FY2012 | | | |

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0454-96851208

22 Jefferson County

0454 Whitehall H S

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* | | | | | | | |
| Compensated Absences | 34,529.62 | 0.00 | 0.00 | 12,428.62 | 22,101.00 | 0.00 | 22,101.00 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 34,529.62 | 0.00 | 0.00 | 12,428.62 | 22,101.00 | 0.00 | 22,101.00 |

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.