



# Trustees' Financial Summary

FY2006-07

Submit ID: 0455-28381398

**22 Jefferson County**  
**0455 Basin Elem**

### Due Dates:

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

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

## Certification

**Business Manager/Clerk** Carla Matlack

Phone #: (406) 225-3216

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Micki LeTexier

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Garry Pace

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Other

For FY07 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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PRC	Title	Project Type	Project Number	CFDA #
220	Title II Part A	FEDERAL	1	84.367
221	Title II, Part D, Ed Technology	FEDERAL	6	84.318
222	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	7	84.358B
223	Title V, Part A, Innovative Programs	FEDERAL	3	84.298
224	reap	FEDERAL	5	na
225	Title I, Part A, Improving Basic Programs	FEDERAL	4	84.010A
226	State OTO Energy Cost Relief and Transportation	STATE	6	State
227	Title IV Safe and Drug-Free Schools	FEDERAL	2	84.186A
228	State OTO Energy Cost Relief and Transportation	STATE	7	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	79,837.23			
02	Taxes Receivable - Real and Personal (120-149)	12,178.53			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>92,015.76</b>			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,178.53			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>12,178.53</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	79,837.23			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>79,837.23</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>92,015.76</b>			



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,979.31	9,046.79	5,405.28	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>31,979.31</b>	<b>9,046.79</b>	<b>5,405.28</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
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25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	31,979.31	9,046.79	5,405.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>31,979.31</b>	<b>9,046.79</b>	<b>5,405.28</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>31,979.31</b>	<b>9,046.79</b>	<b>5,405.28</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
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)				
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<b>LIABILITIES</b>					
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35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	73,114.37			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	73,114.37			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	73,114.37			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	73,114.37			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	73,114.37			



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,373.00			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,373.00</b>			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
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35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,373.00			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,373.00</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,373.00</b>			



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
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<b>LIABILITIES</b>					
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35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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<b>LIABILITIES</b>					
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28	Notes Payable - Noncurrent (720)				
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31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
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53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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<b>LIABILITIES</b>					
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<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
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38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
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35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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<b>LIABILITIES</b>					
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24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	35,656.59	32,558.45
1190 Penalties and Interest on Taxes	253.56	108.11
1510 Interest Earnings	2,636.06	4,000.90
1900 Other Revenue from Local Sources	323.37	15.00
3110 Direct State Aid	50,027.79	49,080.60
3111 Quality Educator	0.00	4,022.00
3112 At Risk Student	0.00	5,280.42
3113 Indian Education For All	0.00	408.00
3115 State Spec Ed Allowable Cost Pymt to Districts	2,837.41	2,293.12
3440 State HB20/SB417 Prop Tax Reimb	743.14	495.43
3444 State School Block Grant	4,148.38	4,179.91
5400 Proceeds from Long-Term Liabilities	0.00	19.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>96,626.30</b>	<b>102,461.83</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	32,990.00	43,945.50
2XX Personal Services - Employee Benefits	3,895.69	4,336.17
6XX Supplies and Materials	5,674.34	3,027.74
8XX Other Expenditures	470.20	820.96
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	5,036.49	5,817.52
25XX Support Services - Business		
1XX Personal Services - Salaries	6,600.00	6,850.00
2XX Personal Services - Employee Benefits	100.00	150.00
5XX Other Purchased Services	148.03	78.00
6XX Supplies and Materials	139.00	6.44
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,411.64	4,550.72
2XX Personal Services - Employee Benefits	450.00	300.00
3XX Purchased Professional and Technical Services	1,532.89	1,385.80
4XX Purchased Property Services	11,611.44	13,283.71
5XX Other Purchased Services	4,662.00	4,420.00
6XX Supplies and Materials	11,109.27	1,742.70
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	1,011.02	1,297.75



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## 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
280	Special Education - Local and State				
	1XXX	Instruction			
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,987.78	2,545.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>94,829.79</u>	<u>94,558.36</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					71,933.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					102,461.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					94,558.36	(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	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,837.23	(5)



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## 13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,235.85	1,826.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,235.85	1,826.89

### Schedule of Changes Worksheet

Beginning Fund Balance	30,152.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,826.89	(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)	31,979.31	(5)



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## 14 - Retirement Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	384.46	847.08
2240	County Retirement Distribution	12,500.00	2,389.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		12,884.46	3,236.71

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,127.25	6,946.34
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	975.69	1,020.02
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	665.13	372.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		6,768.07	8,338.84

## Schedule of Changes Worksheet

Beginning Fund Balance					14,148.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,236.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,338.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,046.79	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>220 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,985.00
<b>221 Title II, Part D, Ed Technology</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	695.00
<b>222 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	878.00
<b>223 Title V, Part A, Innovative Programs</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	327.00
<b>224 reap</b>	
4650 Federal Miscellaneous Grants from OPI	23,281.62
<b>225 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	38,591.50
<b>227 Title IV Safe and Drug-Free Schools</b>	
3640 OTO Weatherization & Deferred Maintenance	4,060.00
<b>228 State OTO Energy Cost Relief and Transportation</b>	
3650 OTO Indian Education for All	952.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	71,770.33

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

PRC Program Function Object	2007 Value
<b>220 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	2,985.00
<b>221 Title II, Part D, Ed Technology</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	695.00
<b>223 Title V, Part A, Innovative Programs</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	216.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>224 reap</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,752.18
5XX Other Purchased Services	10,202.83
6XX Supplies and Materials	10,326.61
	23,281.62
<b>224 Subtotal</b>	
<b>225 Title I, Part A, Improving Basic Programs</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	25,175.00
2XX Personal Services - Employee Benefits	7,010.46
6XX Supplies and Materials	7,794.14
	39,979.60
<b>225 Subtotal</b>	
<b>227 Title IV Safe and Drug-Free Schools</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	309.27
6XX Supplies and Materials	568.73
	878.00
<b>227 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      68,035.22



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,670.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,770.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,035.22	(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	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,405.28	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
220 Title II Part A	2,985.00	2,985.00	0.00
221 Title II, Part D, Ed Technology	695.00	695.00	0.00
222 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	878.00	0.00	878.00
223 Title V, Part A, Innovative Programs	327.00	216.00	111.00
224 reap	23,281.62	23,281.62	0.00
225 Title I, Part A, Improving Basic Programs	38,591.50	39,979.60	-1,388.10
227 Title IV Safe and Drug-Free Schools	4,060.00	878.00	3,182.00
228 State OTO Energy Cost Relief and Transportation	952.21	0.00	952.21
<b>Total</b>	<u>71,770.33</u>	<u>68,035.22</u>	<u>3,735.11</u>



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## 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	21.93	2,587.73
2115 County Hard Rock Mining Impact Trust Reserve Proceeds	0.00	70,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21.93	72,587.73

### Schedule of Changes Worksheet

Beginning Fund Balance	526.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,587.73	(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)	73,114.37	(5)



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## 28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
3281 State Technology Aid	684.49	657.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	684.49	657.63

### Schedule of Changes Worksheet

Beginning Fund Balance	715.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	657.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	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)	1,373.00	(5)



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Fund	Account	Description	2006 Value	2007 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	36,075.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
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	XXX 1XXX	112 Certified Teacher Staff Salaries	54,350.00	0.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	1,612.30	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	11,285.15	12,821.51
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,293.12
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,293.12

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	764.32
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,302.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,843.10
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, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding in FY2009 Maximum Budget: 75%**



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,297.75	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,545.35	0.00	0.00	0.00	
<b>Totals</b>			3,843.10	0.00	0.00	0.00	3,843.10



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*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 FY07.*



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