



Trustees' Financial Summary

FY2008-09

Submit ID: 0137-99420675

**08 Chouteau County
0137 Big Sandy 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: Ruth Kulbeck

Phone #: (406) 378-2502

(Signature)

(Date)

Chair, Board of Trustees: Gordon Moes

(Signature)

(Date)

County Superintendent: Rick Cook

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 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 #
013	Title I Improving Basic Programs	FEDERAL	0801373108	84.010A
014	Title I, Part A, Improving Basic Programs	FEDERAL	0801373109	84.010A
015	Title V, Part A, Innovative Programs	FEDERAL	88888888	84.298
126	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371408	84.367
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A074993	84.358A
128	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371409	84.367
130	Title II, Part D, Ed Technology	FEDERAL	0801376006	84.318
131	Title II, Part D, Ed Technology	FEDERAL	0801376008	84.318
132	Safe & Drug-Free Schools	FEDERAL	0801371608	84.186A
136	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
137	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
138	State OTO FullTime Kindergarten Startup	STATE	OTO	state
140	State OTO Indian Education for All	STATE	STATE	state
141	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371409	84.367
142	Miscellaneous State Grant	STATE	state	State
910	Budget Amendment			



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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)	81,447.12	55,687.13	219,370.15	4,719.43
02	Taxes Receivable - Real and Personal (120-149)	15,461.20	2,691.48	1,304.86	
03	Taxes Receivable - Protested (150-159)	3,822.09	671.24	319.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				148.25
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,730.41	59,049.85	220,994.18	4,867.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		32,530.75		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	19,283.29	3,362.72	1,624.03	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,283.29	35,893.47	1,624.03	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	81,447.12	23,156.38	219,370.15	4,867.68
52	TOTAL FUND BALANCE/EQUITY	81,447.12	23,156.38	219,370.15	4,867.68
53	TOTAL LIABILITIES AND FUND BALANCE	100,730.41	59,049.85	220,994.18	4,867.68



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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)		33,283.31	38,633.12	
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)			395.72	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		33,283.31	39,028.84	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		33,283.31	39,028.84	
52	TOTAL FUND BALANCE/EQUITY		33,283.31	39,028.84	
53	TOTAL LIABILITIES AND FUND BALANCE		33,283.31	39,028.84	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)
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)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	8,645.92	15,996.57		
02	Taxes Receivable - Real and Personal (120-149)	635.12			
03	Taxes Receivable - Protested (150-159)	163.32			
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	9,444.36	15,996.57		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	798.44			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	798.44			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	8,645.92	15,996.57		
52	TOTAL FUND BALANCE/EQUITY	8,645.92	15,996.57		
53	TOTAL LIABILITIES AND FUND BALANCE	9,444.36	15,996.57		



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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)	29.90	10,829.33		
02	Taxes Receivable - Real and Personal (120-149)		912.45		
03	Taxes Receivable - Protested (150-159)		238.36		
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	29.90	11,980.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,150.81		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,150.81		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	29.90	10,829.33		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	29.90	10,829.33		
53	TOTAL LIABILITIES AND FUND BALANCE	29.90	11,980.14		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (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 Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
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)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	342,865.10	335,775.02
1113 District Levy - Heavy Motor Vehicles	13.39	8.36
1190 Penalties and Interest on Taxes	2,557.92	1,262.03
1510 Interest Earnings	1,986.92	984.51
3110 Direct State Aid	253,685.87	268,779.22
3111 Quality Educator	28,845.04	28,454.87
3112 At Risk Student	3,897.84	3,826.65
3113 Indian Education For All	2,019.60	2,080.80
3114 American Indian Achievement Gap	1,400.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,543.46	16,263.67
3444 State School Block Grant	76,743.81	77,327.06
3460 Montana Oil and Gas Tax	5,423.99	8,129.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	735,982.94	744,691.58

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	325,958.98	343,611.15
2XX Personal Services - Employee Benefits	51,507.18	54,412.99
4XX Purchased Property Services	826.04	299.92
5XX Other Purchased Services	1,109.14	2,121.65
6XX Supplies and Materials	42,208.31	15,557.92
810 Dues and Fees	794.50	715.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	5,894.48	2,272.67
23XX Support Services - General Administration		
1XX Personal Services - Salaries	26,454.40	23,333.32
3XX Purchased Professional and Technical Services	2,292.00	1,800.00
4XX Purchased Property Services	58.45	632.00
5XX Other Purchased Services	2,468.42	2,654.77
6XX Supplies and Materials	4,853.92	4,318.62
810 Dues and Fees	3,331.28	2,674.25
24XX Support Services - School Administration		
1XX Personal Services - Salaries	37,858.86	40,478.62
4XX Purchased Property Services	30.00	121.78
5XX Other Purchased Services	278.33	135.45
6XX Supplies and Materials	752.19	1,003.59
8XX Other Expenditures	0.00	50.00
25XX Support Services - Business		



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

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

PRC	Program	Function	Object	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	18,262.50	21,791.57
			2XX Personal Services - Employee Benefits	12,000.00	15,130.35
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	38,450.87	52,349.30
			3XX Purchased Professional and Technical Services	50.00	0.00
			4XX Purchased Property Services	80,645.78	63,244.32
			5XX Other Purchased Services	3,207.50	3,957.50
			6XX Supplies and Materials	5,991.87	15,763.54
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,885.27	23,913.80
			6XX Supplies and Materials	3,194.52	1,221.13
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	1,503.55	1,668.19
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	184.84	130.08
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,859.64	2,300.21
			5XX Other Purchased Services	2,764.24	2,561.96
			6XX Supplies and Materials	250.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	8,232.00	8,386.39
			5XX Other Purchased Services	3,417.00	3,152.87
			6XX Supplies and Materials	0.00	1,568.88
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	9,787.71
			4XX Purchased Property Services	1,328.41	0.00
			6XX Supplies and Materials	31,743.95	18,478.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				740,648.42	741,600.40



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

Schedule Of Changes Worksheet

Beginning Fund Balance						78,355.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						744,691.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						741,600.40 (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)						81,447.12 (5)



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	57,153.03	60,935.74
1113 District Levy - Heavy Motor Vehicles	25.23	1.52
1190 Penalties and Interest on Taxes	394.14	204.86
1510 Interest Earnings	368.65	296.46
2220 County On-Schedule Trans Reimb	37,646.66	43,822.68
3210 State On-Schedule Trans Reimb	35,228.92	39,587.58
3444 State School Block Grant	2,289.18	2,306.58
3460 Montana Oil and Gas Tax	981.51	1,399.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134,087.32	148,554.81

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	35,164.29	22,565.51
2XX Personal Services - Employee Benefits	16,000.00	7,803.86
4XX Purchased Property Services	11,899.09	44,700.65
5XX Other Purchased Services	56,116.30	60,603.74
6XX Supplies and Materials	16,043.22	14,703.77
810 Dues and Fees	387.05	582.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	135,609.95	150,960.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance	25,561.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	148,554.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150,960.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,156.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	27,027.30	29,262.11
1113 District Levy - Heavy Motor Vehicles	1.05	0.73
1190 Penalties and Interest on Taxes	238.17	110.08
1510 Interest Earnings	8,603.77	3,326.41
3460 Montana Oil and Gas Tax	461.58	663.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,331.87	33,362.43

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	36,058.90	37,596.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,058.90	37,596.46

Schedule Of Changes Worksheet

Beginning Fund Balance	223,604.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,362.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,596.46	(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)	219,370.15	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	42.08	19.80
1611 National School Lunch Program	26,591.12	31,522.80
1632 Daily Adult Sales	940.00	0.00
3220 State Food Services Match	76.26	148.25
4550 Federal Child Nutrition	39,148.53	40,020.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,797.99	71,711.32

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	51,972.34	34,811.98
4XX Purchased Property Services	86.09	247.20
5XX Other Purchased Services	1,247.35	4,629.72
6XX Supplies and Materials	11,427.59	29,440.41
8XX Other Expenditures	215.00	595.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	64,948.37	69,724.51

Schedule Of Changes Worksheet

Beginning Fund Balance	2,880.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,711.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,724.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	4,867.68	(5)



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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	2008 Value	2009 Value
1510 Interest Earnings	1,249.64	295.64
2240 County Retirement Distribution	69,789.70	86,475.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,039.34	86,770.64

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	55,983.27	52,360.35
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,981.77	3,528.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,434.20	4,497.15
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,599.97	3,148.88
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,939.98	6,812.80
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,396.32	2,760.50
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,947.26	3,060.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	253.10	342.16
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	859.41	1,911.14
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,073.69	5,422.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	85,468.97	83,843.00



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

Schedule Of Changes Worksheet

Beginning Fund Balance						30,355.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,770.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						83,843.00 (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)						33,283.31 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2009 Value
013 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	6,255.98
014 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	50,453.73
015 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	528.00
126 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,080.56
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,617.48
128 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,710.99
5700 Resources Transferred from Other School Districts or Cooperatives	795.00
128 Subtotal	9,505.99
131 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	936.00
132 Safe & Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,344.00
140 State OTO Indian Education for All	
3650 OTO Indian Education for All	994.16
142 Miscellaneous State Grant	
3680 K-12 Education Data Systems	377.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,093.81

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

PRC Program Function Object	2009 Value
013 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,714.97
2XX Personal Services - Employee Benefits	646.34
6XX Supplies and Materials	894.67
013 Subtotal	6,255.98
014 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	



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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	2009 Value
014 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	41,827.07
2XX Personal Services - Employee Benefits	4,720.92
5XX Other Purchased Services	905.83
6XX Supplies and Materials	2,999.91
	50,453.73
014 Subtotal	
015 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	528.00
126 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	4,395.72
2XX Personal Services - Employee Benefits	664.60
5XX Other Purchased Services	6,020.24
	11,080.56
126 Subtotal	
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	17,951.77
2XX Personal Services - Employee Benefits	2,051.71
3XX Purchased Professional and Technical Services	3,000.00
6XX Supplies and Materials	614.00
	23,617.48
127 Subtotal	
128 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	2,000.00
2XX Personal Services - Employee Benefits	302.40
5XX Other Purchased Services	2,898.59
8XX Other Expenditures	4,305.00
	9,505.99
128 Subtotal	
131 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	166.68
2XX Personal Services - Employee Benefits	21.46



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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	2009 Value
131 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	747.86
131 Subtotal	936.00
132 Safe & Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	845.00
6XX Supplies and Materials	499.00
132 Subtotal	1,344.00
136 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,353.92
137 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	11,553.17
6XX Supplies and Materials	3,500.00
7XX Property and Equipment Acquisition	10,000.00
137 Subtotal	25,053.17
140 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
5XX Other Purchased Services	75.00
6XX Supplies and Materials	1,236.41
140 Subtotal	1,311.41
142 Miscellaneous State Grant	
368 K-12 Education Data Systems	
1XXX Instruction	
5XX Other Purchased Services	17.77
8XX Other Expenditures	690.91
142 Subtotal	708.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	134,148.92



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						68,083.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						105,093.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						134,148.92	(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)						39,028.84	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 Title I Improving Basic Programs	6,255.98	6,255.98	0.00
014 Title I, Part A, Improving Basic Programs	50,453.73	50,453.73	0.00
015 Title V, Part A, Innovative Programs	528.00	528.00	0.00
126 Title II, Part A, Teacher/Principal Train/Recruit	11,080.56	11,080.56	0.00
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	23,617.48	23,617.48	0.00
128 Title II, Part A, Teacher/Principal Train/Recruit	9,505.99	9,505.99	0.00
131 Title II, Part D, Ed Technology	936.00	936.00	0.00
132 Safe & Drug-Free Schools	1,344.00	1,344.00	0.00
136 State OTO Weatherization & Deferred Maintenance	0.00	3,353.92	-3,353.92
137 State OTO Capital Invest & Deferred Maintenance	0.00	25,053.17	-25,053.17
140 State OTO Indian Education for All	994.16	1,311.41	-317.25
142 Miscellaneous State Grant	377.91	708.68	-330.77
Total	<u>105,093.81</u>	<u>134,148.92</u>	<u>-29,055.11</u>



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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	2008 Value	2009 Value
1110 District Tax Levy	14,259.39	14,567.37
1113 District Levy - Heavy Motor Vehicles	0.56	0.37
1190 Penalties and Interest on Taxes	80.62	43.26
1510 Interest Earnings	403.09	77.75
3281 State Technology Aid	610.04	1,363.69
3460 Montana Oil and Gas Tax	237.30	344.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,591.00	16,396.59

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	2,624.75
6XX Supplies and Materials	14,751.91	11,662.88
8XX Other Expenditures	8,032.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,784.41	14,287.63

Schedule Of Changes Worksheet

Beginning Fund Balance	6,536.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,396.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,287.63	(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)	8,645.92	(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	2008 Value	2009 Value
1510 Interest Earnings	337.50	232.06
1900 Other Revenue from Local Sources	1,051.02	0.00
3445 State Combined Fund School Block Grant	3,347.08	3,372.52
5700 Resources Transferred from Other School Districts or Cooperatives	19.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,754.92	3,604.58

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	12,391.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,604.58	(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)	15,996.57	(5)



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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	2008 Value	2009 Value
1510 Interest Earnings	556.04	0.00
5400 Proceeds from Long-Term Liabilities	2,830.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,386.56	0.00

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
7XX Property and Equipment Acquisition	17,774.02	0.00
8XX Other Expenditures	451.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,225.37	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	29.90	(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	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)	29.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	19,829.95	20,629.86
1113 District Levy - Heavy Motor Vehicles	0.81	0.53
1190 Penalties and Interest on Taxes	33.33	43.34
1510 Interest Earnings	68.31	84.11
3460 Montana Oil and Gas Tax	183.76	502.08
5400 Proceeds from Long-Term Liabilities	96,516.77	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	116,632.93	21,259.92
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	96,099.72	0.00
8XX Other Expenditures	8,367.31	10,430.59
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	0.00	12,254.13

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,467.03	22,684.72
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Schedule Of Changes Worksheet

Beginning Fund Balance	12,254.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,259.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,684.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	10,829.33	(5)



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Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	12,071.65	10,727.24
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	314,831.92	322,910.83
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,679.98	6,597.19
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	46,785.33	47,384.44
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,167.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,167.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,055.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,840.83
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,803.12
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:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2011 Maximum Budget: 75%



Trustees' Financial Summary

FY2008-09

Submit ID: 0137-99420675

08 Chouteau County
0137 Big Sandy Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	23,913.80	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	1,221.13	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	1,668.19	0.00	0.00	0.00
Totals			26,803.12	0.00	0.00	26,803.12

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 FY09.



Trustees' Financial Summary

FY2008-09

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08 Chouteau County
0137 Big Sandy Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	33,235.50	0.00	0.00	0.00	33,235.50
Buildings	1,789,584.00	0.00	0.00	0.00	1,789,584.00
Machinery and Equipment	297,200.19	0.00	55,471.46	22,774.75	329,896.90
Totals at Historical Cost	2,120,019.69	0.00	55,471.46	22,774.75	2,152,716.40
Less Accumulated Depreciation For:					
Improvement Accum	1,677,212.88	0.00	35,972.00	0.00	1,713,184.88
Machinery and Equipment Accum	188,626.94	-25,048.00	32,187.00	22,774.75	172,991.19
Total Accumulated Depreciation	1,865,839.82	-25,048.00	68,159.00	22,774.75	1,886,176.07
Governmental Activities, Capital Assets, net	254,179.87	25,048.00	-12,687.54	0.00	266,540.33

* 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.

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
General Administration (23XX)	3,000.00	0.00	0.00
School Administration (24XX)	1,606.50	0.00	0.00
Operations and Maintenance (26XX)	183.33	0.00	0.00
Transportation (27XX)	26,533.20	0.00	0.00
Food Service (31XX)	864.47	0.00	0.00
Unallocated	35,971.68	0.00	0.00
Total Depreciation for FY2009	68,159.18	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0137-99420675

08 Chouteau County
0137 Big Sandy Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	45,803.91	0.00	0.00	6,014.41	39,789.50	0.00	39,789.50
Total Governmental Activity Long-Term Liabilities	45,803.91	0.00	0.00	6,014.41	39,789.50	0.00	39,789.50

* 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.