



Trustees' Financial Summary

FY2008-09

Submit ID: 0138-40059321

**08 Chouteau County
0138 Big Sandy 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 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 #
111	Vo Ed Business/Marketing	STATE	0081-0805-01-068	State
112	Vo Ed Agriculture	STATE	0810-0805-01-067	State
113	DONATIONS	LOCAL	999	
114	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801388107BG	84.048A
115	State OTO Indian Education for All	STATE	STATE	state
117	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
118	Miscellaneous State Grant	STATE	STATE	State
119	State OTO Capital Invest & Deferred Maintenance	STATE	OTO	state
120	Vo Ed Trades & Industry	STATE	STATE	State
121	Misc Federal Grant from other State Agency	FEDERAL	STATE	unknown
122	Vo Ed Agriculture	STATE	0810-0805-01-068	State
123	Vo Ed Agriculture	STATE	0081-0805-01-069	State
124	Vo Ed Business/Marketing	STATE	00810805-01-069	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)	115,083.22	51,758.16	270,172.09	
02	Taxes Receivable - Real and Personal (120-149)	10,407.22	2,641.49	799.93	
03	Taxes Receivable - Protested (150-159)	4,463.72	1,174.00	334.33	
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	129,954.16	55,573.65	271,306.35	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		19,588.85		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	14,870.94	3,815.49	1,134.26	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	14,870.94	23,404.34	1,134.26	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	115,083.22	32,169.31	270,172.09	
52	TOTAL FUND BALANCE/EQUITY	115,083.22	32,169.31	270,172.09	
53	TOTAL LIABILITIES AND FUND BALANCE	129,954.16	55,573.65	271,306.35	



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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)		40,502.90	9,675.53	2,767.04
02	Taxes Receivable - Real and Personal (120-149)				41.01
03	Taxes Receivable - Protested (150-159)				13.07
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		40,502.90	9,675.53	2,821.12
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				54.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				54.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		40,502.90	9,675.53	2,767.04
52	TOTAL FUND BALANCE/EQUITY		40,502.90	9,675.53	2,767.04
53	TOTAL LIABILITIES AND FUND BALANCE		40,502.90	9,675.53	2,821.12



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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)	437.60			
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)	187.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	624.60			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	187.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	187.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	437.60			
52	TOTAL FUND BALANCE/EQUITY	437.60			
53	TOTAL LIABILITIES AND FUND BALANCE	624.60			



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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)	62,454.43	12,082.16		
02	Taxes Receivable - Real and Personal (120-149)	1,575.17			
03	Taxes Receivable - Protested (150-159)	705.02			
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	64,734.62	12,082.16		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,280.19			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,280.19			
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)	62,454.43	12,082.16		
52	TOTAL FUND BALANCE/EQUITY	62,454.43	12,082.16		
53	TOTAL LIABILITIES AND FUND BALANCE	64,734.62	12,082.16		



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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)	38.85	26,225.68		
02	Taxes Receivable - Real and Personal (120-149)		1,161.80		
03	Taxes Receivable - Protested (150-159)		531.70		
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	38.85	27,919.18		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,693.50		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,693.50		
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)	38.85	26,225.68		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	38.85	26,225.68		
53	TOTAL LIABILITIES AND FUND BALANCE	38.85	27,919.18		



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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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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)			84,787.36	
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)				
20	TOTAL ASSETS AND OTHER DEBITS			84,787.36	
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			84,787.36	
52	TOTAL FUND BALANCE/EQUITY			84,787.36	
53	TOTAL LIABILITIES AND FUND BALANCE			84,787.36	



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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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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	254,031.44	223,284.03
1113 District Levy - Heavy Motor Vehicles	9.34	5.28
1190 Penalties and Interest on Taxes	1,895.46	905.09
1510 Interest Earnings	3,404.83	1,904.73
1900 Other Revenue from Local Sources	0.00	137.18
3110 Direct State Aid	296,401.68	297,269.08
3111 Quality Educator	22,791.25	23,271.30
3112 At Risk Student	2,948.43	2,923.06
3113 Indian Education For All	1,489.20	1,428.00
3114 American Indian Achievement Gap	800.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	12,621.46	13,091.76
3120 State Guaranteed Tax Base Aid	29,590.64	23,277.60
3444 State School Block Grant	45,266.65	45,610.68
3460 Montana Oil and Gas Tax	64,348.10	79,491.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	735,598.48	712,999.30

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	249,612.41	261,008.59
2XX Personal Services - Employee Benefits	47,490.14	60,967.40
4XX Purchased Property Services	681.02	1,339.88
5XX Other Purchased Services	1,898.74	2,018.29
6XX Supplies and Materials	28,313.15	9,349.90
810 Dues and Fees	0.00	575.00
8XX Other Expenditures	3,093.08	0.00
21XX Support Services - Students		
6XX Supplies and Materials	3,185.66	2,357.65
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20,795.57	23,591.32
3XX Purchased Professional and Technical Services	2,292.00	1,800.00
4XX Purchased Property Services	558.77	861.00
5XX Other Purchased Services	4,360.65	3,390.24
6XX Supplies and Materials	6,734.41	6,215.99
8XX Other Expenditures	3,828.28	5,963.80
24XX Support Services - School Administration		
1XX Personal Services - Salaries	53,813.87	47,467.49
4XX Purchased Property Services	60.00	0.00
5XX Other Purchased Services	278.35	348.72



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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				
		24XX Support Services - School Administration			
			6XX Supplies and Materials	1,398.85	867.80
			8XX Other Expenditures	0.00	50.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	15,218.75	21,442.94
			2XX Personal Services - Employee Benefits	7,000.00	5,408.46
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	29,120.25	22,065.96
			3XX Purchased Professional and Technical Services	50.00	0.00
			4XX Purchased Property Services	77,809.27	66,355.83
			5XX Other Purchased Services	2,557.50	3,965.50
			6XX Supplies and Materials	4,482.17	23,023.91
	260 Non-Grant Bilingual Education				
		1XXX Instruction			
			6XX Supplies and Materials	2,814.72	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,361.65	28,114.60
			5XX Other Purchased Services	433.72	67.86
			6XX Supplies and Materials	0.00	427.31
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	1,155.36	1,030.35
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	259.57	306.54
			6XX Supplies and Materials	1,755.38	1,238.05
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	15,063.45	14,320.95
			5XX Other Purchased Services	10,701.85	10,594.90
			6XX Supplies and Materials	134.53	155.73
			810 Dues and Fees	2,192.45	204.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	39,692.73	39,647.24
			5XX Other Purchased Services	25,850.82	28,174.72
			6XX Supplies and Materials	5,518.84	9,983.74
			810 Dues and Fees	4,196.55	39.85
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	8,251.43
			4XX Purchased Property Services	761.92	0.00



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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	32,492.01	21,695.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	734,018.44	734,688.11

Schedule Of Changes Worksheet

Beginning Fund Balance	136,772.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	712,999.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	734,688.11	(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)	115,083.22	(5)



Trustees' Financial Summary

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08 Chouteau County
0138 Big Sandy 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	2008 Value	2009 Value
1110 District Tax Levy	43,046.95	61,745.03
1113 District Levy - Heavy Motor Vehicles	1.57	1.54
1190 Penalties and Interest on Taxes	334.85	1,451.18
1510 Interest Earnings	1,028.19	517.46
2220 County On-Schedule Trans Reimb	32,069.29	26,366.83
3210 State On-Schedule Trans Reimb	29,804.67	24,070.11
3444 State School Block Grant	2,926.20	2,948.44
3460 Montana Oil and Gas Tax	12,433.51	17,152.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,645.23	134,253.52

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	32,846.90	39,135.99
2XX Personal Services - Employee Benefits	13,000.00	12,914.05
4XX Purchased Property Services	14,717.47	33,356.78
5XX Other Purchased Services	48,789.57	41,620.52
6XX Supplies and Materials	15,145.66	11,133.60
8XX Other Expenditures	273.05	589.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124,772.65	138,749.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance	36,665.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	134,253.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	138,749.98	(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)	32,169.31	(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	20,098.80	17,065.28
1113 District Levy - Heavy Motor Vehicles	0.72	0.39
1190 Penalties and Interest on Taxes	209.66	80.71
1510 Interest Earnings	11,263.49	4,613.10
3460 Montana Oil and Gas Tax	6,257.41	6,040.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,830.08	27,800.03

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	37,596.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,058.90	37,596.45

Schedule Of Changes Worksheet

Beginning Fund Balance	279,968.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,800.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,596.45	(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)	270,172.09	(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	1,387.32	386.61
2240 County Retirement Distribution	58,301.17	76,436.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,688.49	76,822.64

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	44,810.15	37,277.32
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,559.37	3,547.74
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,759.37	6,886.23
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,199.10	1,866.23
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,697.47	2,787.34
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,612.22	5,157.02
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,500.96	4,064.44
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	434.03	486.92
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,839.24	1,837.97
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,751.44	4,808.84
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	823.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	75,163.35	69,543.71



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

Schedule Of Changes Worksheet

Beginning Fund Balance						33,223.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76,822.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						69,543.71 (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)						40,502.90 (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
114 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,544.00
115 State OTO Indian Education for All	
3650 OTO Indian Education for All	682.27
118 Miscellaneous State Grant	
3680 K-12 Education Data Systems	171.78
121 Misc Federal Grant from other State Agency	
3900 State Career & Technical Ed Entitlement	2,367.00
4100 Federal Miscellaneous Grants - Direct from Feds	1,267.00
121 Subtotal	3,634.00
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,032.05

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

PRC Program Function Object	2009 Value
111 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	269.07
112 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	11.00
6XX Supplies and Materials	1,903.30
112 Subtotal	1,914.30
113 DONATIONS	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	467.70
6XX Supplies and Materials	280.40
113 Subtotal	748.10
114 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	3,021.09
6XX Supplies and Materials	1,522.91



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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
114 Subtotal	4,544.00
118 Miscellaneous State Grant	
368 K-12 Education Data Systems	
1XXX Instruction	
5XX Other Purchased Services	330.77
8XX Other Expenditures	52.43
118 Subtotal	383.20
119 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,796.20
6XX Supplies and Materials	5,000.00
119 Subtotal	7,796.20
122 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	846.24
6XX Supplies and Materials	323.76
122 Subtotal	1,170.00
123 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	458.88
124 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	121.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,405.69



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						18,049.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,032.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,405.69	(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)						9,675.53	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Vo Ed Business/Marketing	0.00	269.07	-269.07
112 Vo Ed Agriculture	0.00	1,914.30	-1,914.30
113 DONATIONS	0.00	748.10	-748.10
114 Vo Ed Carl Perkins Basic Grant	4,544.00	4,544.00	0.00
115 State OTO Indian Education for All	682.27	0.00	682.27
118 Miscellaneous State Grant	171.78	383.20	-211.42
119 State OTO Capital Invest & Deferred Maintenance	0.00	7,796.20	-7,796.20
121 Misc Federal Grant from other State Agency	3,634.00	0.00	3,634.00
122 Vo Ed Agriculture	0.00	1,170.00	-1,170.00
123 Vo Ed Agriculture	0.00	458.88	-458.88
124 Vo Ed Business/Marketing	0.00	121.94	-121.94
Total	<u>9,032.05</u>	<u>17,405.69</u>	<u>-8,373.64</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	3,241.13	335.32
1113 District Levy - Heavy Motor Vehicles	0.12	0.00
1190 Penalties and Interest on Taxes	30.69	8.92
1340 Fees for Adult Education	28.00	198.00
1510 Interest Earnings	252.04	100.79
3460 Montana Oil and Gas Tax	792.44	614.67

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,344.42	1,257.70
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,444.00	3,948.00
2XX Personal Services - Employee Benefits	57.76	57.76
5XX Other Purchased Services	34.92	375.57
6XX Supplies and Materials	0.00	1,582.18
7XX Property and Equipment Acquisition	81.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,617.68	5,963.51
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Schedule Of Changes Worksheet

Beginning Fund Balance	7,472.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,257.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,963.51	(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)	2,767.04	(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	2008 Value	2009 Value
1311 Driver's Education Fees	3,326.33	0.00
1510 Interest Earnings	6.00	0.00
1982 Summer Session - Driver's Education Fees	1,200.00	1,500.00
3260 State Driver's Education Reimbursement	0.00	1,447.00
6100 Material Prior Period Revenue Adjustments	0.00	-2,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,532.33	247.00

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		
1XX Personal Services - Salaries	3,477.76	0.00
4XX Purchased Property Services	154.06	0.00
6XX Supplies and Materials	338.88	474.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,970.70	474.03

Schedule Of Changes Worksheet

Beginning Fund Balance	664.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	247.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	474.03	(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)	437.60	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	35,711.79	36,029.69
1113 District Levy - Heavy Motor Vehicles	1.31	0.86
1190 Penalties and Interest on Taxes	209.25	109.56
1510 Interest Earnings	1,818.72	958.05
3281 State Technology Aid	683.93	1,458.38
3460 Montana Oil and Gas Tax	9,160.30	11,883.33

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,585.30	50,439.87
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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		
1XXX Instruction		
3XX Purchased Professional and Technical Services	18,558.00	17,575.00
4XX Purchased Property Services	0.00	2,626.13
6XX Supplies and Materials	14,936.21	22,015.19
7XX Property and Equipment Acquisition	8,032.50	0.00
8XX Other Expenditures	185.00	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,711.71	42,216.32
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Schedule Of Changes Worksheet

Beginning Fund Balance	54,230.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,439.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,216.32	(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)	62,454.43	(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	291.75	199.80
1900 Other Revenue from Local Sources	1,051.02	0.00
3445 State Combined Fund School Block Grant	3,814.64	3,843.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,157.41	4,043.43

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	43.14	0.00
6XX Supplies and Materials	0.00	3,574.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43.14	3,574.80

Schedule Of Changes Worksheet

Beginning Fund Balance	11,613.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,043.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,574.80	(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)	12,082.16	(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	454.55	0.00
1900 Other Revenue from Local Sources	1,050.00	0.00
5400 Proceeds from Long-Term Liabilities	12,564.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,068.98	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		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	451.36	0.00
7XX Property and Equipment Acquisition	24,254.79	0.00
8XX Other Expenditures	458.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,164.62	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	38.85	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	38.85	(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	25,711.85	26,365.35
1113 District Levy - Heavy Motor Vehicles	1.00	0.65
1190 Penalties and Interest on Taxes	41.36	54.92
1510 Interest Earnings	100.65	225.14
3460 Montana Oil and Gas Tax	3,184.84	8,961.29
5400 Proceeds from Long-Term Liabilities	123,412.90	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	152,452.60	35,607.35
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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	122,874.17	0.00
8XX Other Expenditures	10,664.60	9,381.67
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	0.00	19,035.19

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	133,538.77	28,416.86
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Schedule Of Changes Worksheet

Beginning Fund Balance	19,035.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,607.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,416.86	(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)	26,225.68	(5)



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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	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	113,322.92	159,171.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,322.92	159,171.64

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	105,999.44	150,827.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	105,999.44	150,827.70

Schedule Of Changes Worksheet

Beginning Fund Balance	76,443.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	159,171.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150,827.70	(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)	84,787.36	(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	24,180.47	27,276.58
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	236,882.41	254,940.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,252.27	2,766.22
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	42,408.76	46,974.03
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

FY2008-09

Submit ID: 0138-40059321

08 Chouteau County
0138 Big Sandy H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,368.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,368.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,122.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,489.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,640.12
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: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	28,114.60	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	67.86	0.00	0.00	0.00
280	1XXX	6XX	427.31	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	1,030.35	0.00	0.00	0.00
Totals			29,640.12	0.00	0.00	29,640.12

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

Submit ID: 0138-40059321

08 Chouteau County
0138 Big Sandy H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	100,478.50	0.00	0.00	0.00	100,478.50
Buildings	3,864,070.00	0.00	0.00	0.00	3,864,070.00
Machinery and Equipment	310,724.19	0.00	40,471.46	22,774.75	328,420.90
Totals at Historical Cost	4,275,272.69	0.00	40,471.46	22,774.75	4,292,969.40
Less Accumulated Depreciation For:					
Improvement Accum	3,767,745.64	0.00	4,168.00	0.00	3,771,913.64
Machinery and Equipment Accum	188,990.27	0.00	30,627.00	22,774.75	196,842.52
Total Accumulated Depreciation	3,956,735.91	0.00	34,795.00	22,774.75	3,968,756.16
Governmental Activities, Capital Assets, net	318,536.78	0.00	5,676.46	0.00	324,213.24

* 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
Instruction (1XXX)	3,090.15	0.00	0.00
Operations and Maintenance (26XX)	1,003.33	0.00	0.00
Transportation (27XX)	26,533.21	0.00	0.00
Unallocated	4,168.04	0.00	0.00
Total Depreciation for FY2009	34,794.73	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

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08 Chouteau County
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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	45,495.64	12,313.47	0.00	4,378.22	53,430.89	19,345.00	34,085.89
Total Governmental Activity Long-Term Liabilities	45,495.64	12,313.47	0.00	4,378.22	53,430.89	19,345.00	34,085.89

* 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.