



Trustees' Financial Summary

FY2008-09

Submit ID: 0330-10428779

**15 Flathead County
0330 Bigfork 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: Eda Taylor

Phone #: (406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees: Maureen Averill

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
001	Aggregate Reim/Indirects	LOCAL		Local
062	E-Rate	LOCAL		
108	Giftwrap Fundraiser	LOCAL		
110	8th grade class trip	LOCAL		
117	Misc donations	LOCAL	local	
118	Ravenwood	LOCAL		
123	Maintenance Recycle Project	LOCAL	local	
136	Spirit Fund	LOCAL	local	
139	FOBS Donation	LOCAL		
141	PTA donation	LOCAL	local	
142	Medical Assistance Fund	LOCAL	none	
158	Gifted and Talented	STATE	15-0330-1309	State
168	Title IV, Part A, Safe & Drug-Free	FEDERAL	15-0330-1608	84.186A
169	Title IV, Part A, Safe & Drug-Free	FEDERAL	1503301608	84.186A
227	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	5358A041852	84.358A
318	Title I, Part A, Improving Basic Programs	FEDERAL	15-0330-3108	84.010A
319	Title I, Part A, Improving Basic Programs	FEDERAL	1503303109	84.010A
330	Substance Abuse Program	LOCAL		
337	Misc donations	LOCAL	local	
364	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
365	State OTO Indian Education for All	STATE	LOCAL	state
366	State OTO Weatherization & Deferred Maintenance	STATE	state	state
368	Data System Funding	STATE	state	
762	ARRA - School Nutrition Equipment Assistance	FEDERAL	15-0331-90-09	10.579
779	IDEA Part B	FEDERAL	1503397709	84.027



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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)	386,991.99	105,754.33	82,607.96	
02	Taxes Receivable - Real and Personal (120-149)	98,004.80	11,966.83		
03	Taxes Receivable - Protested (150-159)	13,088.69	1,811.97		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	35,439.70	7,745.54		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	533,525.18	127,278.67	82,607.96	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	58,392.41	7,357.28		
25	Deferred Revenue (680)	111,093.49	13,778.80		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	169,485.90	21,136.08		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	128,869.43	5,164.03		
48	Fund Balance for Budget (961-970)	235,169.85	100,978.56	82,607.96	
52	TOTAL FUND BALANCE/EQUITY	364,039.28	106,142.59	82,607.96	
53	TOTAL LIABILITIES AND FUND BALANCE	533,525.18	127,278.67	82,607.96	



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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)	-3,971.15	113,963.94	190,279.79	
02	Taxes Receivable - Real and Personal (120-149)	3,754.69			
03	Taxes Receivable - Protested (150-159)	449.07			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,419.52	45,977.73	2,736.35	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,652.13	159,941.67	193,016.14	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		7,452.02	3,621.84	
25	Deferred Revenue (680)	4,203.76			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,203.76	7,452.02	3,621.84	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			8,290.00	
48	Fund Balance for Budget (961-970)	-2,551.63	152,489.65	181,104.30	
52	TOTAL FUND BALANCE/EQUITY	-2,551.63	152,489.65	189,394.30	
53	TOTAL LIABILITIES AND FUND BALANCE	1,652.13	159,941.67	193,016.14	



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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)			2,261.54	15,364.49
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			2,261.54	15,364.49
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)			2,261.54	15,364.49
52	TOTAL FUND BALANCE/EQUITY			2,261.54	15,364.49
53	TOTAL LIABILITIES AND FUND BALANCE			2,261.54	15,364.49



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)	3,989.60	68,467.88		20,645.77
02	Taxes Receivable - Real and Personal (120-149)				26,288.59
03	Taxes Receivable - Protested (150-159)				1,886.88
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				10,546.77
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,989.60	68,467.88		59,368.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				28,175.47
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				28,175.47
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)	3,989.60	68,467.88		31,192.54
52	TOTAL FUND BALANCE/EQUITY	3,989.60	68,467.88		31,192.54
53	TOTAL LIABILITIES AND FUND BALANCE	3,989.60	68,467.88		59,368.01



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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)	191,104.71	1,641.05		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	191,104.71	1,641.05		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	14,908.49			
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	176,196.22	1,641.05		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	191,104.71	1,641.05		
53	TOTAL LIABILITIES AND FUND BALANCE	191,104.71	1,641.05		



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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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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)	0.71	2.21	17,120.35	
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	0.71	2.21	17,120.35	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	0.71	2.21	17,120.35	
52	TOTAL FUND BALANCE/EQUITY	0.71	2.21	17,120.35	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	2.21	17,120.35	



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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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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	1,313,009.40	1,296,831.61
1190 Penalties and Interest on Taxes	5,388.68	6,616.16
1510 Interest Earnings	17,576.86	12,451.03
1900 Other Revenue from Local Sources	7,485.45	558.39
1920 Contributions/Donations from Private Sources	71.88	125.00
3110 Direct State Aid	1,168,089.89	1,179,932.45
3111 Quality Educator	135,785.10	136,470.20
3112 At Risk Student	14,752.92	14,909.53
3113 Indian Education For All	10,506.00	10,363.20
3114 American Indian Achievement Gap	3,600.00	2,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	97,843.50	97,742.18
3444 State School Block Grant	141,338.58	142,412.75
6100 Material Prior Period Revenue Adjustments	833.38	15,755.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,916,281.64	2,916,767.54

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	1,385,975.18	1,481,926.24
2XX Personal Services - Employee Benefits	120,555.57	119,799.81
3XX Purchased Professional and Technical Services	2,894.00	1,500.00
4XX Purchased Property Services	9,306.07	9,018.55
5XX Other Purchased Services	10,229.73	7,559.36
6XX Supplies and Materials	130,895.62	183,042.83
810 Dues and Fees	599.00	150.00
21XX Support Services - Students		
1XX Personal Services - Salaries	109,439.47	78,393.06
2XX Personal Services - Employee Benefits	12,276.33	8,278.25
3XX Purchased Professional and Technical Services	300.00	300.00
5XX Other Purchased Services	1,752.48	1,339.61
6XX Supplies and Materials	5,771.57	3,269.96
810 Dues and Fees	135.00	115.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	11,125.00	2,430.00
2XX Personal Services - Employee Benefits	57.55	12.18
3XX Purchased Professional and Technical Services	0.00	1,030.50
5XX Other Purchased Services	10,385.39	5,971.53
222X Educational Media Services		
1XX Personal Services - Salaries	37,920.00	40,638.04



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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			
		22XX	Educational Media Services		
			2XX Personal Services - Employee Benefits	4,813.50	4,748.75
			4XX Purchased Property Services	1,182.79	2,168.77
			6XX Supplies and Materials	13,283.84	11,889.86
			810 Dues and Fees	25.00	40.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	57,064.83	60,880.49
			2XX Personal Services - Employee Benefits	7,240.35	7,624.10
			3XX Purchased Professional and Technical Services	3,734.88	6,195.71
			4XX Purchased Property Services	2,109.54	3,596.06
			5XX Other Purchased Services	8,842.73	8,752.81
			6XX Supplies and Materials	6,132.18	6,073.35
			810 Dues and Fees	3,612.00	2,646.00
			8XX Other Expenditures	35.87	56.35
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	176,741.83	185,528.65
			2XX Personal Services - Employee Benefits	32,640.38	34,869.62
			3XX Purchased Professional and Technical Services	1,465.48	144.55
			4XX Purchased Property Services	2,210.00	1,439.92
			5XX Other Purchased Services	8,283.78	8,349.93
			6XX Supplies and Materials	10,836.49	8,291.05
			810 Dues and Fees	1,695.00	2,056.00
			8XX Other Expenditures	1,717.05	574.15
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	58,312.09	60,707.61
			2XX Personal Services - Employee Benefits	7,262.98	7,300.03
			3XX Purchased Professional and Technical Services	13,655.40	10,979.00
			4XX Purchased Property Services	0.00	22.50
			5XX Other Purchased Services	1,912.55	184.43
			6XX Supplies and Materials	784.77	797.60
			810 Dues and Fees	125.00	70.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	116,267.67	130,493.26
			2XX Personal Services - Employee Benefits	20,160.16	26,354.85
			3XX Purchased Professional and Technical Services	11.50	37.50
			4XX Purchased Property Services	97,057.85	103,583.87
			5XX Other Purchased Services	14,830.48	20,420.00
			6XX Supplies and Materials	39,310.10	21,293.96
			7XX Property and Equipment Acquisition	0.00	5,033.01
			810 Dues and Fees	17.50	17.50
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	3,587.28	3,116.40
			2XX Personal Services - Employee Benefits	323.43	350.75
			4XX Purchased Property Services	13.14	0.00



Trustees' Financial Summary

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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				
		27XX Student Transportation Services			
			5XX Other Purchased Services	4,125.12	65.93
			6XX Supplies and Materials	3,423.83	1,202.17
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	28,582.50	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	135,689.96	92,063.43
			2XX Personal Services - Employee Benefits	20,167.19	11,688.88
			3XX Purchased Professional and Technical Services	1,180.28	868.80
			5XX Other Purchased Services	0.00	1,262.93
			6XX Supplies and Materials	206.36	319.06
		21XX Support Services - Students			
			1XX Personal Services - Salaries	33,904.62	38,100.34
			2XX Personal Services - Employee Benefits	4,142.75	4,104.14
			3XX Purchased Professional and Technical Services	608.89	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,734.24	27,576.02
			2XX Personal Services - Employee Benefits	160.55	2,414.87
			6XX Supplies and Materials	728.53	150.00
	365 OTO Indian Education for All				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	4,179.27	6,554.00
			5XX Other Purchased Services	1,237.15	1,644.35
			6XX Supplies and Materials	2,741.61	2,164.62
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,148.36	16,461.45
			2XX Personal Services - Employee Benefits	1,633.43	1,600.75
			6XX Supplies and Materials	1,664.01	195.74
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	38,139.88	0.00
			2XX Personal Services - Employee Benefits	343.39	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,110.87	1,334.11
			2XX Personal Services - Employee Benefits	302.55	100.10
			5XX Other Purchased Services	38.51	6.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	4,311.99	3,459.49



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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
	710	School Sponsored	Extracurricular Activities		
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	29.82	21.52
			5XX Other Purchased Services	1,086.69	632.04
			6XX Supplies and Materials	212.15	146.84
			810 Dues and Fees	606.00	160.00
	720	School Sponsored	Athletics		
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	3,410.45	3,615.67
			2XX Personal Services - Employee Benefits	236.75	268.70
			5XX Other Purchased Services	77.42	79.15
			6XX Supplies and Materials	1,146.25	1,173.65
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	14,906.00	14,542.00
			2XX Personal Services - Employee Benefits	297.28	171.48
			3XX Purchased Professional and Technical Services	1,439.36	1,996.30
			4XX Purchased Property Services	332.16	508.90
			6XX Supplies and Materials	6,143.45	2,830.01
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials	0.00	12,111.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,922,347.00	2,943,057.98

Schedule Of Changes Worksheet

Beginning Fund Balance					312,909.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,916,767.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,943,057.98	(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	128,869.43	Less Last Year	51,449.69	(4b)	77,419.74	
					77,419.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					364,039.28	(5)



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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	214,788.50	152,491.45
1190 Penalties and Interest on Taxes	875.78	981.34
1510 Interest Earnings	3,496.44	3,292.80
1900 Other Revenue from Local Sources	14.80	15.75
2220 County On-Schedule Trans Reimb	41,573.85	39,615.72
3210 State On-Schedule Trans Reimb	41,573.86	39,612.61
3444 State School Block Grant	9,268.74	9,339.18
6100 Material Prior Period Revenue Adjustments	1,840.74	2,174.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	313,432.71	247,522.86

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,674.46	4,986.71
2XX Personal Services - Employee Benefits	561.11	590.80
25XX Support Services - Business		
1XX Personal Services - Salaries	2,877.22	2,963.54
2XX Personal Services - Employee Benefits	301.42	314.48
27XX Student Transportation Services		
1XX Personal Services - Salaries	55,637.39	69,718.02
2XX Personal Services - Employee Benefits	15,203.18	14,084.32
3XX Purchased Professional and Technical Services	1,996.88	5,983.63
4XX Purchased Property Services	4,544.29	4,776.75
5XX Other Purchased Services	125,119.10	111,711.76
6XX Supplies and Materials	14,900.29	10,879.52
7XX Property and Equipment Acquisition	0.00	32,000.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	3,415.00	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	20,774.56	10,132.63
2XX Personal Services - Employee Benefits	5,404.21	2,564.90
4XX Purchased Property Services	154.21	100.00
5XX Other Purchased Services	318.50	760.48
6XX Supplies and Materials	4,444.77	3,896.17



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

260,326.59
275,463.71

Schedule Of Changes Worksheet

Beginning Fund Balance		135,333.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		247,522.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		275,463.71	(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	5,164.03	Less Last Year	6,414.55
		(4b)	-1,250.52
			-1,250.52 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		106,142.59	(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
1510 Interest Earnings	3,316.30	2,225.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,316.30	2,225.27

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	80,382.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,225.27	(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)	82,607.96	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	30,299.99	51,753.94
1190 Penalties and Interest on Taxes	153.26	196.01
1510 Interest Earnings	55.37	53.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,508.62	52,003.38

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

PRC Program Function Object	2008 Value	2009 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	30,084.00	55,042.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,084.00	55,042.00

Schedule Of Changes Worksheet

Beginning Fund Balance	486.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,003.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,042.00	(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)	-2,551.63	(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	3,851.41	3,276.49
2240 County Retirement Distribution	360,726.85	352,545.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	364,578.26	355,822.05

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	210,426.76	216,475.53
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	15,672.37	10,892.63
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,149.09	368.09
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,781.78	6,061.35
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,037.25	9,701.35
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	25,587.81	26,933.84
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,552.22	8,844.69
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	16,076.95	18,485.19
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,157.12	9,736.05
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,959.77	12,993.76
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,169.84	5,782.55
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,929.81	1,364.05
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,706.29	4,156.24
367 OTO Full-time Kindergarten Start-up		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,676.22	0.00



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

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

PRC Program Function Object	2008 Value	2009 Value
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,462.65	2,556.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	515.82	129.00
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	658.01	443.62
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	464.79	423.31
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,831.04	1,609.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	337,815.59	336,956.41

Schedule Of Changes Worksheet

Beginning Fund Balance	133,624.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	355,822.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	336,956.41	(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)	152,489.65	(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
001 Aggregate Reim/Indirects	
1510 Interest Earnings	3,601.24
6100 Material Prior Period Revenue Adjustments	4,066.94
001 Subtotal	7,668.18
062 E-Rate	
1920 Contributions/Donations from Private Sources	4,065.04
110 8th grade class trip	
1920 Contributions/Donations from Private Sources	3,999.75
118 Ravenwood	
1920 Contributions/Donations from Private Sources	3,268.40
123 Maintenance Recycle Project	
1920 Contributions/Donations from Private Sources	220.00
136 Spirit Fund	
1920 Contributions/Donations from Private Sources	742.83
139 FOBS Donation	
1920 Contributions/Donations from Private Sources	1,700.00
141 PTA donation	
1920 Contributions/Donations from Private Sources	326.95
158 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	16,205.00
168 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,733.20
169 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	14,149.35
227 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,005.00
319 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	238,468.00
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	4,951.32
368 Data System Funding	
3680 K-12 Education Data Systems	1,628.46
762 ARRA - School Nutrition Equipment Assistance	
7620 ARRA - School Nutrition Equipment Assistance	5,000.00
779 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	90,831.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	413,963.31



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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
001 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	684.55
2XX Personal Services - Employee Benefits	0.01
3XX Purchased Professional and Technical Services	2.14
	686.70
001 Subtotal	
062 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	3,965.04
108 Giftwrap Fundraiser	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,300.80
110 8th grade class trip	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,197.78
118 Ravenwood	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	380.00
136 Spirit Fund	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	735.34
139 FOBS Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,000.00
6XX Supplies and Materials	2,882.50
	7,882.50
139 Subtotal	
141 PTA donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	233.90
142 Medical Assistance Fund	
1XX Regular Education Programs - Elementary/Secondary	
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
142 Medical Assistance Fund	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	130.00
6XX Supplies and Materials	85.00
	215.00
142 Subtotal	
158 Gifted and Talented	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,487.86
5XX Other Purchased Services	7,943.80
6XX Supplies and Materials	5,773.34
	16,205.00
158 Subtotal	
168 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	1,763.20
169 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	11,156.03
2XX Personal Services - Employee Benefits	2,993.32
	14,149.35
169 Subtotal	
227 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	14,604.66
2XX Personal Services - Employee Benefits	4,400.34
	19,005.00
227 Subtotal	
319 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	180,547.16
2XX Personal Services - Employee Benefits	57,365.59
6XX Supplies and Materials	555.25
	238,468.00
319 Subtotal	
330 Substance Abuse Program	
1XX Regular Education Programs - Elementary/Secondary	
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
330 Substance Abuse Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,200.00
2XX Personal Services - Employee Benefits	15.03
	2,215.03
330 Subtotal	
337 Misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	532.90
364 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	9,670.00
4XX Purchased Property Services	27,596.69
5XX Other Purchased Services	875.00
	38,141.69
364 Subtotal	
366 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	22,809.15
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	7,501.84
	30,310.99
366 Subtotal	
368 Data System Funding	
368 K-12 Education Data Systems	
1XXX Instruction	
6XX Supplies and Materials	3,234.57
762 ARRA - School Nutrition Equipment Assistance	
762 ARRA - School Nutrition Equipment Assistance	
31XX Food Services	
7XX Property and Equipment Acquisition	5,000.00
779 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	58,033.67
2XX Personal Services - Employee Benefits	16,552.10
3XX Purchased Professional and Technical Services	4,578.00
5XX Other Purchased Services	298.61
6XX Supplies and Materials	440.70



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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
779 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
1XX Personal Services - Salaries	6,300.00
2XX Personal Services - Employee Benefits	1,008.37
3XX Purchased Professional and Technical Services	3,620.40
	90,831.85
779 Subtotal	90,831.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	479,454.64

Schedule Of Changes Worksheet

Beginning Fund Balance	260,459.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	413,963.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	479,454.64	(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 8,290.00 Less Last Year 13,864.26 (4b) -5,574.26		
	-5,574.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	189,394.30	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	7,668.18	686.70	6,981.48
062 E-Rate	4,065.04	3,965.04	100.00
108 Giftwrap Fundraiser	0.00	2,300.80	-2,300.80
110 8th grade class trip	3,999.75	3,197.78	801.97
118 Ravenwood	3,268.40	380.00	2,888.40
123 Maintenance Recycle Project	220.00	0.00	220.00
136 Spirit Fund	742.83	735.34	7.49
139 FOBS Donation	1,700.00	7,882.50	-6,182.50
141 PTA donation	326.95	233.90	93.05



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
142 Medical Assistance Fund	0.00	215.00	-215.00
158 Gifted and Talented	16,205.00	16,205.00	0.00
168 Title IV, Part A, Safe & Drug-Free	1,733.20	1,763.20	-30.00
169 Title IV, Part A, Safe & Drug-Free	14,149.35	14,149.35	0.00
227 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	19,005.00	19,005.00	0.00
319 Title I, Part A, Improving Basic Programs	238,468.00	238,468.00	0.00
330 Substance Abuse Program	0.00	2,215.03	-2,215.03
337 Misc donations	0.00	532.90	-532.90
364 State OTO Capital Invest & Deferred Maintenance	0.00	38,141.69	-38,141.69
365 State OTO Indian Education for All	4,951.32	0.00	4,951.32
366 State OTO Weatherization & Deferred Maintenance	0.00	30,310.99	-30,310.99
368 Data System Funding	1,628.46	3,234.57	-1,606.11
762 ARRA - School Nutrition Equipment Assistance	5,000.00	5,000.00	0.00
779 IDEA Part B	90,831.83	90,831.85	-0.02
Total	413,963.31	479,454.64	-65,491.33



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	292.18	136.55
1910 Rentals	925.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,217.18	136.55

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		
6XX Supplies and Materials	0.00	2,519.75
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,527.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,047.44

Schedule Of Changes Worksheet

Beginning Fund Balance	7,172.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	136.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,047.44	(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)	2,261.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	616.92	413.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	616.92	413.87

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	14,950.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	413.87	(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)	15,364.49	(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
1510 Interest Earnings	73.64	176.33
3281 State Technology Aid	2,832.67	6,071.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,906.31	6,247.42

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	1,885.00	0.00
4XX Purchased Property Services	95.00	2,902.21
6XX Supplies and Materials	76.65	449.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,056.65	3,351.71

Schedule Of Changes Worksheet

Beginning Fund Balance	1,093.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,247.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,351.71	(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)	3,989.60	(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	2,101.55	1,641.89
3445 State Combined Fund School Block Grant	14,590.81	14,701.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,692.36	16,343.59

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		
1XX Personal Services - Salaries	742.50	0.00
2XX Personal Services - Employee Benefits	7.35	0.00
4XX Purchased Property Services	4,875.00	0.00
6XX Supplies and Materials	5,169.81	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	2,363.27	0.00
5XX Other Purchased Services	117.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,274.93	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	54,699.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,343.59	(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 2,575.00 (4b)	-2,575.00	
	-2,575.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	68,467.88	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	55.12	385,123.20
1190 Penalties and Interest on Taxes	2.94	612.54
1510 Interest Earnings	3,818.24	3,578.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,876.30	389,313.89

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	630.37	0.00
840 Principal On Debt	0.00	190,000.00
850 Interest on Debt	0.00	259,500.15
860 Agent Fees/Issuance Costs	0.00	300.00
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
860 Agent Fees/Issuance Costs	650.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,280.37	449,800.15

Schedule Of Changes Worksheet

Beginning Fund Balance	91,678.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	389,313.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	449,800.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,192.54	(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	68,971.00	54,451.73
5110 Sale of Bonds	5,500,156.40	0.00
6100 Material Prior Period Revenue Adjustments	0.00	165.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,569,127.40	54,616.73

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	1,168.20
6XX Supplies and Materials	0.00	86,497.84
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	2,678.05
2XX Personal Services - Employee Benefits	0.00	119.55
4XX Purchased Property Services	0.00	3,880.08
6XX Supplies and Materials	0.00	20,443.38
7XX Property and Equipment Acquisition	0.00	9,706.99
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	512,500.50	4,803,179.32
910 Food Services		
31XX Food Services		
7XX Property and Equipment Acquisition	0.00	7,374.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	512,500.50	4,935,047.41



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						5,056,828.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,616.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,935,047.41	(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	14,908.49	Less Last Year	202.00	(4b)		14,706.49	
						14,706.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						191,104.71	(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	0.00	0.92
1190 Penalties and Interest on Taxes	8.72	0.00
1510 Interest Earnings	57.14	44.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65.86	45.12

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		
3XX Purchased Professional and Technical Services	75.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	75.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,595.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,641.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2008 Value	2009 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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		0.71 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.71 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	21.23	0.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.23	0.06

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	558.33	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	558.33	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.06	(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)		2.21 (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	0.00	15,785.14
1XXX Revenues from Student Activities	18,780.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,780.46	15,785.14

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	17,757.96	17,458.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,757.96	17,458.59

Schedule Of Changes Worksheet

Beginning Fund Balance	18,793.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,785.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,458.59	(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)	17,120.35	(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	607,960.00	30,567.77
XX	39X 1XXX 112	Certified Teacher Staff Salaries	16,148.36	16,461.45
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	40,638.04	52,748.18
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	1,548,655.43	1,569,916.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	35,590.14	37,210.77
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	997.24	910.36
XX	XXX 26XX 41X	Energy Utility Services	51,070.81	64,735.35
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	3,415.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	541,083.00	4,756,602.41
XX	XXX 4XXX 73X	Major Equipment-New	0.00	54,078.75
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	30,084.00	55,042.00
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	73,309.10
b. Related Services Block Grant Entitlement	24,433.08
c. Total Entitlements Subject to Reversion	97,742.18

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	129,997.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	148,407.58
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	92,063.43	0.00	0.00	0.00	
280	1XXX	2XX	11,688.88	0.00	0.00	0.00	
280	1XXX	3XX	868.80	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,262.93	0.00	0.00	0.00	
280	1XXX	6XX	319.06	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	38,100.34	0.00	0.00	0.00	
280	21XX	2XX	4,104.14	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			148,407.58	0.00	0.00	0.00	148,407.58

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.



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	2,716,110.33	512,298.50	4,749,423.65	0.00	7,977,832.48
Machinery and Equipment	512,831.74	0.00	75,331.94	8,585.93	579,577.75
Construction in Progress	512,298.50	-512,298.50	0.00	0.00	0.00
Totals at Historical Cost	3,755,323.07	0.00	4,824,755.59	8,585.93	8,571,492.73
Less Accumulated Depreciation For:					
Building Accum	1,596,419.94	0.00	162,282.57	0.00	1,758,702.51
Machinery and Equipment Accum	359,505.86	0.00	32,115.10	7,133.96	384,487.00
Total Accumulated Depreciation	1,955,925.80	0.00	194,397.67	7,133.96	2,143,189.51
Governmental Activities, Capital Assets, net	1,799,397.27	0.00	4,630,357.92	1,451.97	6,428,303.22

* 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)	700.00	0.00	0.00
General Administration (23XX)	808.00	0.00	0.00
Operations and Maintenance (26XX)	3,673.88	0.00	0.00
Transportation (27XX)	24,070.57	0.00	0.00
Food Service (31XX)	202.50	0.00	0.00
Total Depreciation for FY2009	29,454.95	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0330-10428779

15 Flathead County
0330 Bigfork 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*							
Bonds							
02/28/2008	5,500,000.00	0.00	190,000.00	0.00	5,310,000.00	280,000.00	5,030,000.00
Compensated Absences	233,976.00	242,610.00	0.00	233,976.00	242,610.00	0.00	242,610.00
Total Governmental Activity							
Long-Term Liabilities	5,733,976.00	242,610.00	190,000.00	233,976.00	5,552,610.00	280,000.00	5,272,610.00

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