



Trustees' Financial Summary

FY2008-09

Submit ID: 0965-05110999

**56 Yellowstone County
0965 Billings Elem**

**** Recalculated ****

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: Leo Hudetz

Phone #: (406) 281-5115

(Signature)

(Date)

Chair, Board of Trustees: Thomas Harper

(Signature)

(Date)

County Superintendent: A J Micheletti

(Signature)

(Date)

Software

Accounting Package: Sungard BiTech

For FY09 did the district employ a certified special education director? **Yes**

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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 #
180	Read 180 Microsoft Rebate	LOCAL	2006	
203	ECI CARRYOVER	LOCAL	2005	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
207	State OTO Weatherization & Deferred Maintenance	STATE	2007	state
208	State OTO Indian Education for All	STATE	State	state
209	State OTO FullTime Kindergarten Startup	STATE	K Class	state
210	State OTO Capital Invest & Deferred Maintenance	STATE	10 Year OTO	state
211	State Data System Support Payment	STATE	Data 08	
324	Communication Plan	LOCAL	Local	
401	Early Childhood Intervention - Part C	STATE	01-143-1800	
404	Medicaid Reimbursement	STATE	2004	
416	Title III Part A English Language Acquisition	FEDERAL	5609654108	84.365A
429	St V Vision Grant	LOCAL	St V 2008	
444	TARGET GRANT	LOCAL	2007	
446	Reading First	FEDERAL	5609653507	84.357
449	FOUNDATION COMPUTER GRANT	LOCAL	2007	
451	Early Childhood Intervention	STATE	DPHHS08	
452	Adult Basic Ed - Federal	FEDERAL	5609655608	84.002
456	State Audiology Contracts	STATE	2008	State
457	IDEA Part B	FEDERAL	5609657708ALLO	84.027
459	Indian Ed Ready to Go	STATE	5609650808	
460	EPA Clean School Bus Grant	FEDERAL	2008	13.6
462	IDEA Preschool	FEDERAL	5609657907ALLO	84.173A
463	Title II, Part D, Ed Technology	FEDERAL	5609656008	84.318
464	Title II, Part B Math & Science Partnerships	FEDERAL	5609651508CAT1	84.366B
465	Adult Basic Ed - State	STATE	5609655608	State
466	Title III Part A English Language Acquisition	FEDERAL	5609654108	84.365A
467	Title II, Part B Math & Science Partnerships	FEDERAL	5609651508CAT2	84.366B
468	Title I Improving Basic Programs	FEDERAL	5609653108	84.010A
469	Title X, Part C, Ed of Homeless Children	FEDERAL	5609655708	84.196
470	Title I, Part A, Improvement Grants	FEDERAL	5609653708	84.010
471	AJAX FOUNDATION AUDIOLOGY GRANT	LOCAL	2004	
472	Title II Part A	FEDERAL	5609656008	84.367
474	Title IV, Part A, Safe & Drug-Free	FEDERAL	5609651608	84.186A
476	Title VII, Indian Education	FEDERAL	S060A072167	84.060
477	Title V Part A	FEDERAL	5609653908	84.298



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
491	Safe Route to Schools	FEDERAL	SRTS 1099(58)	20.205
493	Title III Part A English Language Acquisition	FEDERAL	5609654108I	84.365A
496	Reading First	FEDERAL	5609653508	84.357
501	ECI	STATE	2009	
502	ABE (Adult Basic Ed)	FEDERAL	5609650909	84.002
503	In-state Day Treatment	STATE	560965009	NA
505	Title I, Part A, Improvement Grants	FEDERAL	56090909	84.010
506	Hearing Conservation	STATE	0909	
507	IDEA Part B	FEDERAL	5609657710ALLO	84.027
509	Gifted and Talented	STATE	5609651309	State
512	IDEA Preschool	FEDERAL	5609657909ALLO	84.173A
513	Title II, Part D, Ed Technology	FEDERAL	5609656009	84.318
514	Title II, Part B Math & Science Partnerships	FEDERAL	5609651509CAT1	84.366B
515	Adult Basic Ed - State	STATE	5609655609	State
516	Title III Part A English Language Acquisition	FEDERAL	5609654109	84.365A
517	Title II, Part B Math & Science Partnerships	FEDERAL	5609651509CAT2	84.366B
518	Title I Improving Basic Programs	FEDERAL	5609653109	84.010A
519	Title X, Part C, Ed of Homeless Children	FEDERAL	5609655709	84.196
522	Title II Part A	FEDERAL	5609656009	84.367
524	Title IV Safe and Drug-Free Schools	FEDERAL	5609651609	84.186A
526	Title VII, Indian Education	FEDERAL	S09	84.060
527	Title V Part A	FEDERAL	5609653909	84.298
536	ECI Training Grant	FEDERAL	H326X040037	84.373
541	CONOCO Foundation Grant	LOCAL	2009	
542	QWEST Technology Grant	LOCAL	2009	
543	Title III Emergency	FEDERAL	5609654109I	84.365A
545	SAELP Leadership Grant	LOCAL	2004	
546	Reading First	FEDERAL	5609653509	84.357
567	Knowledge Box Foundation Grant	LOCAL	2007	



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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)	3,620,797.54	250,578.26		
02	Taxes Receivable - Real and Personal (120-149)	908,091.48	104,472.03		
03	Taxes Receivable - Protested (150-159)	405,354.77	40,309.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	266,283.51	16,079.15		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,200,527.30	411,438.67		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	820,063.24	8,320.65		
25	Deferred Revenue (680)	836,203.00	70,303.05		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,656,266.24	78,623.70		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	184,082.55			
48	Fund Balance for Budget (961-970)	3,360,178.51	332,814.97		
52	TOTAL FUND BALANCE/EQUITY	3,544,261.06	332,814.97		
53	TOTAL LIABILITIES AND FUND BALANCE	5,200,527.30	411,438.67		



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**** Recalculated ****

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)	177,757.97	3,569,995.15	1,159,980.12	295,639.51
02	Taxes Receivable - Real and Personal (120-149)	8,737.51			19,596.40
03	Taxes Receivable - Protested (150-159)	5,112.16			7,151.07
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,245,584.26	
06	Other Current Assets (190-210)			40,732.52	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	191,607.64	3,569,995.15	2,446,296.90	322,386.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		58,670.99	240,633.93	1,783.31
25	Deferred Revenue (680)	7,909.13		9,455.04	12,791.89
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,909.13	58,670.99	250,088.97	14,575.20
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				2,234.05
48	Fund Balance for Budget (961-970)	183,698.51	3,511,324.16	2,196,207.93	305,577.73
52	TOTAL FUND BALANCE/EQUITY	183,698.51	3,511,324.16	2,196,207.93	307,811.78
53	TOTAL LIABILITIES AND FUND BALANCE	191,607.64	3,569,995.15	2,446,296.90	322,386.98



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				300,097.42
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				300,097.42
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)				300,097.42
52	TOTAL FUND BALANCE/EQUITY				300,097.42
53	TOTAL LIABILITIES AND FUND BALANCE				300,097.42



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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)	32,965.21	465,282.14		120,940.81
02	Taxes Receivable - Real and Personal (120-149)				5,506.01
03	Taxes Receivable - Protested (150-159)				20,450.51
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	32,965.21	465,282.14		146,897.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	42.06	79.43		
25	Deferred Revenue (680)				25,209.20
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	42.06	79.43		25,209.20
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	11,741.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	21,182.15	465,202.71		121,688.13
52	TOTAL FUND BALANCE/EQUITY	32,923.15	465,202.71		121,688.13
53	TOTAL LIABILITIES AND FUND BALANCE	32,965.21	465,282.14		146,897.33



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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)	4,049,602.36	310,228.91	13,455.28	
02	Taxes Receivable - Real and Personal (120-149)		3,071.27		
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)	72,612.46			
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	4,122,214.82	313,300.18	13,455.28	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	556,643.60		13,455.28	
25	Deferred Revenue (680)	72,612.46	2,953.38		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	629,256.06	2,953.38	13,455.28	
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)	3,492,958.76	310,346.80		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,492,958.76	310,346.80		
53	TOTAL LIABILITIES AND FUND BALANCE	4,122,214.82	313,300.18	13,455.28	



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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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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)			443,254.32	576,694.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				1,404.90
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			443,254.32	578,098.92
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			37,192.19	19,246.13
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			37,192.19	19,246.13
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			406,062.13	558,852.79
52	TOTAL FUND BALANCE/EQUITY			406,062.13	558,852.79
53	TOTAL LIABILITIES AND FUND BALANCE			443,254.32	578,098.92



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	17,147,492.36	17,823,811.73
1190 Penalties and Interest on Taxes	30,566.73	28,873.96
1310 Individual Tuition	175,441.96	142,054.60
1510 Interest Earnings	62,306.45	51,132.64
1900 Other Revenue from Local Sources	4,777.14	7,312.71
3110 Direct State Aid	21,537,755.00	22,089,054.81
3111 Quality Educator	2,479,634.78	2,436,377.35
3112 At Risk Student	369,714.56	389,077.77
3113 Indian Education For All	210,487.20	209,528.40
3114 American Indian Achievement Gap	164,000.00	172,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,269,512.42	3,379,384.42
3117 State Tuition for State Placement	10,984.29	11,368.70
3120 State Guaranteed Tax Base Aid	8,464,097.40	8,894,290.86
3444 State School Block Grant	3,221,438.51	3,245,921.44
6100 Material Prior Period Revenue Adjustments	286,754.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,434,963.58	58,880,189.39

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	27,910,120.02	27,558,572.92
2XX Personal Services - Employee Benefits	3,340,400.48	3,317,990.84
3XX Purchased Professional and Technical Services	3,422.50	92,429.38
4XX Purchased Property Services	72,017.30	69,927.00
5XX Other Purchased Services	228,552.06	228,543.39
6XX Supplies and Materials	1,120,322.59	830,148.34
7XX Property and Equipment Acquisition	0.00	3,753.88
810 Dues and Fees	1,488.99	5,941.00
8XX Other Expenditures	250.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1,636,161.13	1,758,136.61
2XX Personal Services - Employee Benefits	182,016.71	188,210.47
3XX Purchased Professional and Technical Services	87,571.20	87,711.73
4XX Purchased Property Services	56.22	18,240.58
5XX Other Purchased Services	11,230.48	9,185.12
6XX Supplies and Materials	8,528.24	21,607.32
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	284,105.62	295,378.18
2XX Personal Services - Employee Benefits	21,740.52	21,581.02



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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					
221X Improvement of Instruction Services					
			3XX Purchased Professional and Technical Services	220.95	2,000.00
			4XX Purchased Property Services	1,396.87	1,121.54
			5XX Other Purchased Services	24,370.79	26,500.44
			6XX Supplies and Materials	37,420.27	48,766.97
			7XX Property and Equipment Acquisition	0.00	1,866.67
			810 Dues and Fees	1,212.00	3,773.33
222X Educational Media Services					
			1XX Personal Services - Salaries	2,009,749.70	1,942,988.08
			2XX Personal Services - Employee Benefits	226,746.19	220,284.43
			3XX Purchased Professional and Technical Services	210,422.64	237,840.82
			4XX Purchased Property Services	3,975.04	2,535.54
			5XX Other Purchased Services	23,266.28	27,952.86
			6XX Supplies and Materials	161,449.97	166,276.91
			7XX Property and Equipment Acquisition	0.00	16,830.80
			810 Dues and Fees	75.00	125.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	190,741.58	223,026.18
			2XX Personal Services - Employee Benefits	15,411.22	16,918.66
			3XX Purchased Professional and Technical Services	190,861.47	86,542.53
			4XX Purchased Property Services	981.23	1,283.21
			5XX Other Purchased Services	363,492.29	368,410.27
			6XX Supplies and Materials	14,359.51	11,549.86
			810 Dues and Fees	19,061.03	13,406.88
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	3,728,980.10	3,502,562.27
			2XX Personal Services - Employee Benefits	431,607.99	360,352.96
			3XX Purchased Professional and Technical Services	80.00	0.00
			5XX Other Purchased Services	42,029.18	49,158.75
			6XX Supplies and Materials	5,978.60	8,232.84
			810 Dues and Fees	14,137.74	11,063.09
25XX Support Services - Business					
			1XX Personal Services - Salaries	555,192.12	712,496.97
			2XX Personal Services - Employee Benefits	67,438.44	84,318.57
			3XX Purchased Professional and Technical Services	0.00	70,198.35
			4XX Purchased Property Services	1,591.39	3,157.00
			5XX Other Purchased Services	2,155.21	58,154.95
			6XX Supplies and Materials	7,469.92	50,306.69
			7XX Property and Equipment Acquisition	0.00	34,102.46
			810 Dues and Fees	555.00	6,343.90
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	2,569,375.11	3,069,450.47
			2XX Personal Services - Employee Benefits	493,130.38	571,376.64
			3XX Purchased Professional and Technical Services	70,672.94	308,497.84



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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					
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	1,753,355.33	1,974,010.93
			5XX Other Purchased Services	221,760.82	101,589.82
			6XX Supplies and Materials	242,669.22	454,891.77
			7XX Property and Equipment Acquisition	0.00	119,440.43
			810 Dues and Fees	1,551.30	5,041.10
			8XX Other Expenditures	32,047.67	31,578.64
27XX Student Transportation Services					
			1XX Personal Services - Salaries	17,174.24	43,667.01
			2XX Personal Services - Employee Benefits	441.56	298.91
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	0.00	116,735.58
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	45,193.74	105,546.19
			850 Interest on Debt	10,081.37	16,772.11
			860 Agent Fees/Issuance Costs	0.00	38,662.50
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	4,348,103.30	4,636,065.85
			2XX Personal Services - Employee Benefits	686,578.18	737,650.37
			3XX Purchased Professional and Technical Services	3,800.60	2,135.28
			4XX Purchased Property Services	63.30	0.00
			5XX Other Purchased Services	1,075.79	1,121.96
			6XX Supplies and Materials	24,124.41	23,348.98
21XX Support Services - Students					
			1XX Personal Services - Salaries	2,015,272.78	1,943,813.12
			2XX Personal Services - Employee Benefits	228,443.97	218,994.04
			3XX Purchased Professional and Technical Services	0.00	11,482.01
			6XX Supplies and Materials	4,919.94	0.00
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	105.00	0.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	143,375.31	148,142.56
			2XX Personal Services - Employee Benefits	14,729.60	14,771.49
26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials	0.00	81.33
360 State Gifted & Talented Reimbursement					
1XXX Instruction					
			1XX Personal Services - Salaries	847.50	3,381.12
			2XX Personal Services - Employee Benefits	0.00	13.86
			4XX Purchased Property Services	499.00	450.00
			5XX Other Purchased Services	4,856.64	5,252.26



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

PRC	Program	Function	Object	2008 Value	2009 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			6XX Supplies and Materials	8,149.41	5,325.52
		21XX Support Services - Students			
			6XX Supplies and Materials	0.00	152.19
	365 OTO Indian Education for All				
		1XXX Instruction			
			1XX Personal Services - Salaries	139,549.68	151,137.95
			2XX Personal Services - Employee Benefits	16,531.01	13,382.28
			6XX Supplies and Materials	0.00	59,396.61
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	45,451.36	48,455.04
			2XX Personal Services - Employee Benefits	4,057.04	4,144.23
			5XX Other Purchased Services	382.49	0.00
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX Instruction			
			1XX Personal Services - Salaries	72,023.15	79,136.38
			2XX Personal Services - Employee Benefits	12,639.81	12,820.89
			5XX Other Purchased Services	439.13	565.83
			6XX Supplies and Materials	582.65	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	441,661.98	365,976.78
			2XX Personal Services - Employee Benefits	7,390.44	8,242.99
			3XX Purchased Professional and Technical Services	6,000.00	6,100.00
			4XX Purchased Property Services	3,191.00	3,091.00
			5XX Other Purchased Services	25,961.48	29,052.65
			6XX Supplies and Materials	370.46	1,148.43
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	7,094.42
	890 Other Community Services				
		33XX Community Services			
			3XX Purchased Professional and Technical Services	4,400.00	4,400.00
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	300,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>56,983,443.87</u>	<u>58,681,694.92</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						3,170,134.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,880,189.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,681,694.92	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	184,082.55	Less Last Year	8,450.14	(4b)		175,632.41	
						175,632.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,544,261.06	(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	1,358,670.28	2,061,667.52
1190 Penalties and Interest on Taxes	2,975.50	2,815.89
1410 Individual Transportation Fees	26,856.07	23,888.98
1420 Trans Fees from Other Schl Dists Within State	14,654.15	17,129.15
1510 Interest Earnings	5,926.28	905.63
2220 County On-Schedule Trans Reimb	500,906.37	490,104.96
3210 State On-Schedule Trans Reimb	500,906.37	490,104.96
3444 State School Block Grant	143,926.91	145,020.75
6100 Material Prior Period Revenue Adjustments	28,667.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,583,489.28	3,231,637.84

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	18,184.69	17,920.07
2XX Personal Services - Employee Benefits	1,133.92	1,142.69
27XX Student Transportation Services		
1XX Personal Services - Salaries	230,692.94	250,643.79
2XX Personal Services - Employee Benefits	25,509.18	25,813.31
3XX Purchased Professional and Technical Services	6,215.70	8,110.80
4XX Purchased Property Services	71.40	75.00
5XX Other Purchased Services	1,956,967.72	1,943,482.40
6XX Supplies and Materials	23,504.80	85,456.34
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	483,469.20	502,154.12
2XX Personal Services - Employee Benefits	161,080.64	167,322.39
5XX Other Purchased Services	28,187.00	42,042.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,935,017.19	3,044,163.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						168,185.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,231,637.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,044,163.57	(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	22,845.07	(4b)		-22,845.07	
						-22,845.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						332,814.97	(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	197,630.80	169,326.48
1190 Penalties and Interest on Taxes	437.63	306.73
1510 Interest Earnings	3,805.75	4,790.78
6100 Material Prior Period Revenue Adjustments	3,956.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	205,830.66	174,423.99

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		
5XX Other Purchased Services	169,288.47	128,515.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	169,288.47	128,515.11

Schedule Of Changes Worksheet

Beginning Fund Balance	137,789.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	174,423.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128,515.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	183,698.51	(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	58,342.14	51,450.31
2240 County Retirement Distribution	7,669,466.64	8,400,387.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,727,808.78	8,451,837.64

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

PRC Program Function Object	2008 Value	2009 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,283.50	0.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	113.78	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,563,840.61	4,203,771.45
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	294,360.94	268,690.42
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	48,309.37	46,245.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	338,441.04	296,382.47
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	32,120.81	34,020.31
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	654,218.73	534,279.16
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	96,556.43	108,683.94
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	433,047.56	468,678.38
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	39,245.58	47,627.55
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,128.67	0.00
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,755.15	3,021.36
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	35,794.20	24.95



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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
	280	Special Education - Local and State			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	721,935.35	707,183.25
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	345,765.01	303,419.43
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	17.68	0.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	22,597.59
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	81,416.02	76,598.35
	329	State Miscellaneous Grants			
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	1,735.04
	360	State Gifted & Talented Reimbursement			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	142.72	2,049.69
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,182.48	445.98
	361	Services for Significant Needs Students			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,684.00	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	1,830.47
	362	State Adult Education Reimbursement			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,479.26	8,270.37
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	8,128.99	8,644.74
	365	OTO Indian Education for All			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	23,500.11	23,054.51
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	8,800.13	13,906.11
	366	OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	72,674.71	0.00
	367	OTO Full-time Kindergarten Start-up			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,418.57	0.00
		25XX Support Services - Business			



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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
	367	OTO	Full-time Kindergarten Start-up		
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	1,521.04	0.00
	650	Adult Basic Education/GED Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	28,159.09	33,370.35
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	624.43	1,363.56
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	5,785.63	5,710.01
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	1,481.20	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	74,379.01	55,825.93
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			2XX Personal Services - Employee Benefits	44,665.69	41,588.43
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	200,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>8,198,977.49</u>	<u>7,319,018.80</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						2,378,505.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,451,837.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,319,018.80 (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)						3,511,324.16 (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
203 ECI CARRYOVER	
9710 Residual Equity Transfers In	128,797.84
204 MAC Medicaid Reimbursement	
3357 Montana Administrative Claiming Reimbursement	122,995.24
205 Indirect Costs	
1510 Interest Earnings	152,308.19
1900 Other Revenue from Local Sources	7,303.23
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	66,144.03
205 Subtotal	225,755.45
208 State OTO Indian Education for All	
3650 OTO Indian Education for All	100,108.24
211 State Data System Support Payment	
3680 K-12 Education Data Systems	34,994.69
324 Communication Plan	
9710 Residual Equity Transfers In	142.49
404 Medicaid Reimbursement	
3355 Medicaid - Miscellaneous	324,607.28
429 St V Vision Grant	
1920 Contributions/Donations from Private Sources	9,865.00
459 Indian Ed Ready to Go	
3290 State - Other State Grants	52,058.00
464 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	17,267.86
466 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	154.42
467 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	18,963.17
468 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	46,186.32
469 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	2,731.95
471 AJAX FOUNDATION AUDIOLOGY GRANT	
1920 Contributions/Donations from Private Sources	6,000.00
472 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	32,013.87
474 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	26,414.04
477 Title V Part A	
4350 Title V, Part A, Innovative Programs	11,449.45



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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
491 Safe Route to Schools	
4700 Federal Miscellaneous Grants from other State Agencies	13,187.86
496 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	6,542.46
501 ECI	
3290 State - Other State Grants	784,491.83
502 ABE (Adult Basic Ed)	
4540 Adult Basic & Literacy Education (ABLE)	149,076.00
503 In-state Day Treatment	
3610 Services for Significant Needs Students	12,000.00
505 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	22.50
506 Hearing Conservation	
3235 State Audiology Contracts	45,307.00
507 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	3,225,438.00
509 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	99,096.00
512 IDEA Preschool	
4570 IDEA Preschool	122,701.00
513 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	62,298.22
514 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	42,779.33
515 Adult Basic Ed - State	
3620 State Adult Education Reimbursement	113,416.00
516 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	14,787.55
517 Title II, Part B Math & Science Partnerships	
4650 Federal Miscellaneous Grants from OPI	40,567.16
518 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,733,714.20
519 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	60,086.84
522 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,023,825.39
524 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	117,412.05
526 Title VII, Indian Education	



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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
526 Title VII, Indian Education	
4130 Title VII Indian Education	236,976.00
536 ECI Training Grant	
4650 Federal Miscellaneous Grants from OPI	9,000.00
541 CONOCO Foundation Grant	
1920 Contributions/Donations from Private Sources	11,103.95
542 QWEST Technology Grant	
1920 Contributions/Donations from Private Sources	7,000.00
543 Title III Emergency	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,401.60
546 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	52,882.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,145,618.75

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

PRC Program Function Object	2009 Value
180 Read 180 Microsoft Rebate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	8,623.02
222X Educational Media Services	
3XX Purchased Professional and Technical Services	8,696.68
6XX Supplies and Materials	17,929.08
7XX Property and Equipment Acquisition	27,001.62
	62,250.40
180 Subtotal	
203 ECI CARRYOVER	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	24,510.64
204 MAC Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	4,451.92
205 Indirect Costs	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
1XXX Instruction	
5XX Other Purchased Services	818.66



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

PRC Program Function Object	2009 Value
205 Indirect Costs	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
21XX Support Services - Students	
5XX Other Purchased Services	192.95
6XX Supplies and Materials	8,570.45
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	17,723.16
2XX Personal Services - Employee Benefits	2,083.91
222X Educational Media Services	
6XX Supplies and Materials	110.92
23XX Support Services - General Administration	
5XX Other Purchased Services	328.30
24XX Support Services - School Administration	
6XX Supplies and Materials	267.33
25XX Support Services - Business	
1XX Personal Services - Salaries	163.07
2XX Personal Services - Employee Benefits	0.50
4XX Purchased Property Services	3,237.40
810 Dues and Fees	188.90
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	142.49
205 Subtotal	33,828.04
207 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	818.14
4XX Purchased Property Services	35,399.17
5XX Other Purchased Services	109.18
6XX Supplies and Materials	28,696.21
8XX Other Expenditures	90.45
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	56,143.98
207 Subtotal	121,257.13
208 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	12,303.26
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	42,366.41
2XX Personal Services - Employee Benefits	342.56



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

PRC Program Function Object	2009 Value
208 State OTO Indian Education for All	
365 OTO Indian Education for All	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	11,130.87
4XX Purchased Property Services	1,365.76
5XX Other Purchased Services	14,670.62
6XX Supplies and Materials	103,637.19
24XX Support Services - School Administration	
5XX Other Purchased Services	51.80
208 Subtotal	185,868.47
209 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	58.50
6XX Supplies and Materials	7,711.09
209 Subtotal	7,769.59
210 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	12,593.37
4XX Purchased Property Services	3,085.88
5XX Other Purchased Services	362.58
7XX Property and Equipment Acquisition	5,665.00
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	197,056.40
210 Subtotal	218,763.23
211 State Data System Support Payment	
368 K-12 Education Data Systems	
222X Educational Media Services	
7XX Property and Equipment Acquisition	43,515.33
404 Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	115,374.99
2XX Personal Services - Employee Benefits	21,022.14
6XX Supplies and Materials	1,738.15
21XX Support Services - Students	
1XX Personal Services - Salaries	58,291.39
2XX Personal Services - Employee Benefits	10,185.32
3XX Purchased Professional and Technical Services	7,835.48
4XX Purchased Property Services	2,945.82



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

PRC Program Function Object	2009 Value
404 Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
5XX Other Purchased Services	22,449.34
6XX Supplies and Materials	10,491.86
8XX Other Expenditures	50.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,710.77
2XX Personal Services - Employee Benefits	78.42
5XX Other Purchased Services	3,636.48
6XX Supplies and Materials	23.96
24XX Support Services - School Administration	
4XX Purchased Property Services	497.65
5XX Other Purchased Services	334.70
6XX Supplies and Materials	1,199.17
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,275.00
	266,140.64
429 St V Vision Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	9,636.28
451 Early Childhood Intervention	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,056.81
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	128,797.84
	129,854.65
459 Indian Ed Ready to Go	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	11,336.82
2XX Personal Services - Employee Benefits	37.57
3XX Purchased Professional and Technical Services	28,042.36
4XX Purchased Property Services	600.00
5XX Other Purchased Services	10,740.97
6XX Supplies and Materials	1,300.28
	52,058.00



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

PRC Program Function Object	2009 Value
464 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
2XX Personal Services - Employee Benefits	195.90
3XX Purchased Professional and Technical Services	182.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	986.16
2XX Personal Services - Employee Benefits	153.77
3XX Purchased Professional and Technical Services	15,000.00
5XX Other Purchased Services	618.18
6XX Supplies and Materials	131.85
	17,267.86
464 Subtotal	
466 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	154.42
467 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
2XX Personal Services - Employee Benefits	783.60
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,653.76
2XX Personal Services - Employee Benefits	1,189.29
3XX Purchased Professional and Technical Services	5,650.53
5XX Other Purchased Services	2,945.23
6XX Supplies and Materials	740.76
	18,963.17
467 Subtotal	
468 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	20,987.54
3XX Purchased Professional and Technical Services	1,860.00
5XX Other Purchased Services	31.84
6XX Supplies and Materials	4,532.01
21XX Support Services - Students	
1XX Personal Services - Salaries	3,111.00
2XX Personal Services - Employee Benefits	3,165.91
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	8,350.00
5XX Other Purchased Services	1,801.55
6XX Supplies and Materials	320.80
24XX Support Services - School Administration	



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

PRC Program Function Object	2009 Value
468 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
24XX Support Services - School Administration	
4XX Purchased Property Services	42.55
5XX Other Purchased Services	1.07
6XX Supplies and Materials	1,190.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	792.05
468 Subtotal	46,186.32
469 Title X, Part C, Ed of Homeless Children	
438 Title X, Part C, Education of Homeless Children & Youth	
1XXX Instruction	
5XX Other Purchased Services	1,175.56
6XX Supplies and Materials	1,468.27
8XX Other Expenditures	88.12
469 Subtotal	2,731.95
472 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	2,861.05
2XX Personal Services - Employee Benefits	20,283.69
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	5,764.32
2XX Personal Services - Employee Benefits	899.01
3XX Purchased Professional and Technical Services	500.00
4XX Purchased Property Services	120.00
5XX Other Purchased Services	1,585.40
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.40
472 Subtotal	32,013.87
474 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	401.40
2XX Personal Services - Employee Benefits	64.39
4XX Purchased Property Services	100.42
5XX Other Purchased Services	1,807.68
6XX Supplies and Materials	5,040.15
21XX Support Services - Students	
7XX Property and Equipment Acquisition	19,000.00



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

PRC Program Function Object	2009 Value
474 Subtotal	26,414.04
477 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	621.37
2XX Personal Services - Employee Benefits	225.36
3XX Purchased Professional and Technical Services	1,200.00
6XX Supplies and Materials	8,450.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	952.72
477 Subtotal	11,449.45
491 Safe Route to Schools	
470 Federal Miscellaneous Grants from other State Agencies	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	13,187.86
496 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	527.72
2XX Personal Services - Employee Benefits	1,022.98
5XX Other Purchased Services	1,775.16
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,216.60
496 Subtotal	6,542.46
501 ECI	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	14,724.69
2XX Personal Services - Employee Benefits	4,504.23
3XX Purchased Professional and Technical Services	13,519.30
4XX Purchased Property Services	663.24
5XX Other Purchased Services	15,131.94
6XX Supplies and Materials	7,900.12
21XX Support Services - Students	
1XX Personal Services - Salaries	414,056.76
2XX Personal Services - Employee Benefits	111,518.22
221X Improvement of Instruction Services	
5XX Other Purchased Services	478.02
6XX Supplies and Materials	295.44
24XX Support Services - School Administration	
1XX Personal Services - Salaries	13,191.68



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

PRC Program Function Object	2009 Value
501 ECI	
329 State Miscellaneous Grants	
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	2,687.91
501 Subtotal	598,671.55
502 ABE (Adult Basic Ed)	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	113,122.54
2XX Personal Services - Employee Benefits	32,918.58
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,034.88
502 Subtotal	149,076.00
503 In-state Day Treatment	
361 Services for Significant Needs Students	
21XX Support Services - Students	
1XX Personal Services - Salaries	12,000.00
505 Title I, Part A, Improvement Grants	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	22.50
506 Hearing Conservation	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	41,352.00
2XX Personal Services - Employee Benefits	3,955.00
506 Subtotal	45,307.00
507 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,136,878.39
2XX Personal Services - Employee Benefits	726,863.71
3XX Purchased Professional and Technical Services	13,592.65
4XX Purchased Property Services	4,485.37
5XX Other Purchased Services	21,620.96
6XX Supplies and Materials	52,185.50
21XX Support Services - Students	
1XX Personal Services - Salaries	115,304.93
2XX Personal Services - Employee Benefits	33,254.12
3XX Purchased Professional and Technical Services	15,691.57



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

PRC Program Function Object	2009 Value
507 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
4XX Purchased Property Services	223.50
5XX Other Purchased Services	14,783.99
6XX Supplies and Materials	31,180.32
810 Dues and Fees	740.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	15,674.00
2XX Personal Services - Employee Benefits	3,025.39
5XX Other Purchased Services	13,012.11
6XX Supplies and Materials	680.00
24XX Support Services - School Administration	
4XX Purchased Property Services	2,347.54
5XX Other Purchased Services	9,657.15
6XX Supplies and Materials	7,472.52
810 Dues and Fees	6.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	231.36
2XX Personal Services - Employee Benefits	36.84
3XX Purchased Professional and Technical Services	3,970.06
27XX Student Transportation Services	
5XX Other Purchased Services	2,520.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.02

507 Subtotal	3,225,438.00
509 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	10,033.90
2XX Personal Services - Employee Benefits	22.11
3XX Purchased Professional and Technical Services	16,000.00
5XX Other Purchased Services	18,197.38
6XX Supplies and Materials	10,577.99
810 Dues and Fees	8,775.74
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,922.74
2XX Personal Services - Employee Benefits	0.94
3XX Purchased Professional and Technical Services	16,300.00
5XX Other Purchased Services	12,433.26
6XX Supplies and Materials	3,792.94
810 Dues and Fees	39.00



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

PRC Program Function Object	2009 Value
509 Subtotal	99,096.00
512 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	95,859.18
2XX Personal Services - Employee Benefits	26,841.82
512 Subtotal	122,701.00
513 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	52,407.13
2XX Personal Services - Employee Benefits	9,891.09
513 Subtotal	62,298.22
514 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	28,212.00
2XX Personal Services - Employee Benefits	6,883.94
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,143.50
2XX Personal Services - Employee Benefits	45.65
3XX Purchased Professional and Technical Services	1,799.94
5XX Other Purchased Services	2,694.30
514 Subtotal	42,779.33
515 Adult Basic Ed - State	
362 State Adult Education Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	49,614.04
2XX Personal Services - Employee Benefits	4,603.82
4XX Purchased Property Services	307.69
6XX Supplies and Materials	2,218.30
21XX Support Services - Students	
1XX Personal Services - Salaries	50,576.04
2XX Personal Services - Employee Benefits	6,096.11
515 Subtotal	113,416.00
516 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,830.13



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

PRC Program Function Object	2009 Value
516 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	7,085.62
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	350.00
5XX Other Purchased Services	3,521.80
	14,787.55
516 Subtotal	
517 Title II, Part B Math & Science Partnerships	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	28,212.00
2XX Personal Services - Employee Benefits	6,879.03
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,290.52
2XX Personal Services - Employee Benefits	179.22
3XX Purchased Professional and Technical Services	1,493.72
5XX Other Purchased Services	888.81
6XX Supplies and Materials	1,340.81
810 Dues and Fees	283.05
	40,567.16
517 Subtotal	
518 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,860,527.21
2XX Personal Services - Employee Benefits	508,402.38
3XX Purchased Professional and Technical Services	40,206.80
4XX Purchased Property Services	3,072.25
5XX Other Purchased Services	31,202.86
6XX Supplies and Materials	690,825.46
7XX Property and Equipment Acquisition	30,636.00
8XX Other Expenditures	323.00
21XX Support Services - Students	
1XX Personal Services - Salaries	156,663.64
2XX Personal Services - Employee Benefits	45,952.78
3XX Purchased Professional and Technical Services	42,000.00
5XX Other Purchased Services	1,437.47
6XX Supplies and Materials	6,137.20
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	41,141.69
2XX Personal Services - Employee Benefits	4,495.06
3XX Purchased Professional and Technical Services	8,298.00



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

PRC Program Function Object	2009 Value
522 Subtotal	1,023,825.39
524 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	22,796.15
2XX Personal Services - Employee Benefits	3,843.48
3XX Purchased Professional and Technical Services	40,574.19
4XX Purchased Property Services	629.15
5XX Other Purchased Services	26,651.16
6XX Supplies and Materials	17,032.41
810 Dues and Fees	5.75
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	2,460.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,419.76
524 Subtotal	117,412.05
526 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	137,011.61
2XX Personal Services - Employee Benefits	46,862.76
3XX Purchased Professional and Technical Services	725.00
4XX Purchased Property Services	159.00
5XX Other Purchased Services	9,538.55
6XX Supplies and Materials	26,571.58
810 Dues and Fees	25.00
8XX Other Expenditures	125.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	9,720.72
3XX Purchased Professional and Technical Services	3,100.00
5XX Other Purchased Services	1,014.99
8XX Other Expenditures	365.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,756.79
526 Subtotal	236,976.00
536 ECI Training Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	3,222.90
6XX Supplies and Materials	1,167.38
221X Improvement of Instruction Services	



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

PRC Program Function Object	2009 Value
536 ECI Training Grant	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
5XX Other Purchased Services	4,609.72
	9,000.00
536 Subtotal	
541 CONOCO Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	5,010.96
7XX Property and Equipment Acquisition	5,954.00
	10,964.96
541 Subtotal	
542 QWEST Technology Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,925.80
543 Title III Emergency	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	1,360.80
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	40.80
	1,401.60
543 Subtotal	
546 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	20,123.35
2XX Personal Services - Employee Benefits	7,200.96
5XX Other Purchased Services	6,189.34
6XX Supplies and Materials	15,600.94
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,227.64
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,540.27
	52,882.50
546 Subtotal	
567 Knowledge Box Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
6XX Supplies and Materials	7,660.00



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

11,121,825.37

Schedule Of Changes Worksheet

Beginning Fund Balance						2,298,030.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,145,618.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,121,825.37	(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	125,615.80	(4b)	-125,615.80		
						-125,615.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,196,207.93	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180 Microsoft Rebate	0.00	62,250.40	-62,250.40
203 ECI CARRYOVER	128,797.84	24,510.64	104,287.20
204 MAC Medicaid Reimbursement	122,995.24	4,451.92	118,543.32
205 Indirect Costs	225,755.45	33,828.04	191,927.41
207 State OTO Weatherization & Deferred Maintenance	0.00	121,257.13	-121,257.13
208 State OTO Indian Education for All	100,108.24	185,868.47	-85,760.23
209 State OTO FullTime Kindergarten Startup	0.00	7,769.59	-7,769.59
210 State OTO Capital Invest & Deferred Maintenance	0.00	218,763.23	-218,763.23
211 State Data System Support Payment	34,994.69	43,515.33	-8,520.64
324 Communication Plan	142.49	0.00	142.49
404 Medicaid Reimbursement	324,607.28	266,140.64	58,466.64
429 St V Vision Grant	9,865.00	9,636.28	228.72
451 Early Childhood Intervention	0.00	129,854.65	-129,854.65
459 Indian Ed Ready to Go	52,058.00	52,058.00	0.00
464 Title II, Part B Math & Science Partnerships	17,267.86	17,267.86	0.00
466 Title III Part A English Language Acquisition	154.42	154.42	0.00
467 Title II, Part B Math & Science Partnerships	18,963.17	18,963.17	0.00
468 Title I Improving Basic Programs	46,186.32	46,186.32	0.00
469 Title X, Part C, Ed of Homeless Children	2,731.95	2,731.95	0.00



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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
471 AJAX FOUNDATION AUDIOLOGY GRANT	6,000.00	0.00	6,000.00
472 Title II Part A	32,013.87	32,013.87	0.00
474 Title IV, Part A, Safe & Drug-Free	26,414.04	26,414.04	0.00
477 Title V Part A	11,449.45	11,449.45	0.00
491 Safe Route to Schools	13,187.86	13,187.86	0.00
496 Reading First	6,542.46	6,542.46	0.00
501 ECI	784,491.83	598,671.55	185,820.28
502 ABE (Adult Basic Ed)	149,076.00	149,076.00	0.00
503 In-state Day Treatment	12,000.00	12,000.00	0.00
505 Title I, Part A, Improvement Grants	22.50	22.50	0.00
506 Hearing Conservation	45,307.00	45,307.00	0.00
507 IDEA Part B	3,225,438.00	3,225,438.00	0.00
509 Gifted and Talented	99,096.00	99,096.00	0.00
512 IDEA Preschool	122,701.00	122,701.00	0.00
513 Title II, Part D, Ed Technology	62,298.22	62,298.22	0.00
514 Title II, Part B Math & Science Partnerships	42,779.33	42,779.33	0.00
515 Adult Basic Ed - State	113,416.00	113,416.00	0.00
516 Title III Part A English Language Acquisition	14,787.55	14,787.55	0.00
517 Title II, Part B Math & Science Partnerships	40,567.16	40,567.16	0.00
518 Title I Improving Basic Programs	3,733,714.20	3,733,714.20	0.00
519 Title X, Part C, Ed of Homeless Children	60,086.84	60,086.84	0.00
522 Title II Part A	1,023,825.39	1,023,825.39	0.00
524 Title IV Safe and Drug-Free Schools	117,412.05	117,412.05	0.00
526 Title VII, Indian Education	236,976.00	236,976.00	0.00
536 ECI Training Grant	9,000.00	9,000.00	0.00
541 CONOCO Foundation Grant	11,103.95	10,964.96	138.99
542 QWEST Technology Grant	7,000.00	6,925.80	74.20
543 Title III Emergency	1,401.60	1,401.60	0.00
546 Reading First	52,882.50	52,882.50	0.00
567 Knowledge Box Foundation Grant	0.00	7,660.00	-7,660.00
Total	11,145,618.75	11,121,825.37	23,793.38



Trustees' Financial Summary

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**** Recalculated ****

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	184,304.14	385,750.18
1190 Penalties and Interest on Taxes	489.56	470.08
1510 Interest Earnings	7,835.96	7,919.32
1900 Other Revenue from Local Sources	12,165.98	16,790.11
6100 Material Prior Period Revenue Adjustments	4,858.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	209,653.74	410,929.69

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

PRC Program Function Object	2008 Value	2009 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	167,215.92	218,765.29
2XX Personal Services - Employee Benefits	22,852.35	29,099.41
3XX Purchased Professional and Technical Services	545.00	2,335.00
4XX Purchased Property Services	3,379.24	3,376.98
5XX Other Purchased Services	5,100.91	8,774.45
6XX Supplies and Materials	33,795.77	51,299.69
810 Dues and Fees	0.00	129.00
21XX Support Services - Students		
1XX Personal Services - Salaries	3,708.00	8,939.04
2XX Personal Services - Employee Benefits	35.26	394.60
3XX Purchased Professional and Technical Services	20.00	2,760.00
6XX Supplies and Materials	5,758.34	4,415.24
221X Improvement of Instruction Services		
5XX Other Purchased Services	1,629.22	2,700.76
24XX Support Services - School Administration		
1XX Personal Services - Salaries	34,356.54	37,433.00
2XX Personal Services - Employee Benefits	5,948.39	6,024.55
5XX Other Purchased Services	4.50	337.32
6XX Supplies and Materials	1,866.75	997.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	286,216.19	377,781.80



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

Schedule Of Changes Worksheet

Beginning Fund Balance						272,746.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						410,929.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						377,781.80	(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	2,234.05	Less Last Year	316.63	(4b)		1,917.42	
						1,917.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						307,811.78	(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	2.33	2.56
9710 Residual Equity Transfers In	0.00	300,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.33	300,002.56

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	94.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	300,002.56	(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)	300,097.42	(5)



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**** Recalculated ****

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	3,454.47	3,512.97
3281 State Technology Aid	54,882.08	119,440.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,336.55	122,953.95

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	0.00	13,938.00
6XX Supplies and Materials	19,486.29	221,265.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,486.29	235,203.96

Schedule Of Changes Worksheet

Beginning Fund Balance	133,432.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,953.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	235,203.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 11,741.00 Less Last Year 0.00 (4b) 11,741.00		
		11,741.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,923.15	(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	6,169.99	6,007.83
3445 State Combined Fund School Block Grant	166,380.14	167,644.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,550.13	173,652.46

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	39,654.66	0.00
2XX Personal Services - Employee Benefits	6,129.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,784.04	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	291,550.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	173,652.46	(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)	465,202.71	(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	1,419,889.92	67,913.10
1190 Penalties and Interest on Taxes	2,628.68	1,332.01
1510 Interest Earnings	45,807.31	2,345.22
6100 Material Prior Period Revenue Adjustments	22,387.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,490,713.51	71,590.33

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		
840 Principal On Debt	2,615,000.00	0.00
850 Interest on Debt	78,450.00	0.00
860 Agent Fees/Issuance Costs	300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,693,750.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	50,097.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71,590.33	(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)	121,688.13	(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	336,738.79	105,232.65
1900 Other Revenue from Local Sources	3,000.00	14,430.76
1910 Rentals	13,656.14	15,240.19
1920 Contributions/Donations from Private Sources	543,180.14	513,242.00
5110 Sale of Bonds	0.00	773,250.00
5200 Sale or Compensation for Loss of Assets	2,129,536.82	5,000.00
5400 Proceeds from Long-Term Liabilities	150,150.33	0.00
6100 Material Prior Period Revenue Adjustments	0.00	35,222.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,176,262.22	1,461,617.73

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		
6XX Supplies and Materials	488.62	0.00
21XX Support Services - Students		
6XX Supplies and Materials	106.14	0.00
222X Educational Media Services		
6XX Supplies and Materials	4,798.45	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,172.36	3,054.17
2XX Personal Services - Employee Benefits	35.44	41.12
3XX Purchased Professional and Technical Services	8,517.71	156,366.29
4XX Purchased Property Services	33,622.80	1,032.60
5XX Other Purchased Services	0.00	109.95
6XX Supplies and Materials	7,080.17	1,152.79
7XX Property and Equipment Acquisition	161,799.83	0.00
8XX Other Expenditures	90,528.53	500.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	594,193.96	1,136,081.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	903,344.01	1,298,338.48



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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						3,329,679.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,461,617.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,298,338.48	(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)						3,492,958.76	(5)



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**** Recalculated ****

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	11,195.18	23,700.98
1190 Penalties and Interest on Taxes	624.45	169.13
1510 Interest Earnings	6,872.06	7,983.75
6100 Material Prior Period Revenue Adjustments	521.29	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,212.98	31,853.86

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	6,196.59	0.00
4XX Purchased Property Services	22,805.04	3,855.00
6XX Supplies and Materials	521.95	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	516,975.80	27,924.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	546,499.38	31,779.53

Schedule Of Changes Worksheet

Beginning Fund Balance	310,272.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,853.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,779.53	(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)	310,346.80	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	3.16	615.14
1900 Other Revenue from Local Sources	265,856.75	364,731.90
1920 Contributions/Donations from Private Sources	7,568.40	21,940.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	273,428.31	387,287.04

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

PRC Program Function Object	2008 Value	2009 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	265,204.33	272,640.37
2XX Personal Services - Employee Benefits	13,132.98	41,057.05
3XX Purchased Professional and Technical Services	2,308.00	2,043.50
4XX Purchased Property Services	423.57	523.73
5XX Other Purchased Services	8,326.41	10,201.45
6XX Supplies and Materials	28,372.18	17,046.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	317,767.47	343,512.11

Schedule Of Changes Worksheet

Beginning Fund Balance	-43,774.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	387,287.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	343,512.11	(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)	0.00	(4)
		(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
1510 Interest Earnings	10,851.92	11,517.45
1XXX Revenues from Student Activities	504,729.01	479,717.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	515,580.93	491,234.91

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	461,568.58	500,090.80
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	3,067.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	461,568.58	503,158.18

Schedule Of Changes Worksheet

Beginning Fund Balance	417,985.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	491,234.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	503,158.18	(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)	406,062.13	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	12,840.12	14,147.76
1920 Contributions/Donations from Private Sources	218,098.58	369,359.75
9710 Residual Equity Transfers In	0.00	3,067.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	230,938.70	386,574.89

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,122.18	0.00
2XX Personal Services - Employee Benefits	3.45	0.00
4XX Purchased Property Services	40.00	0.00
5XX Other Purchased Services	3,387.92	9,296.13
6XX Supplies and Materials	52,106.58	102,359.14
21XX Support Services - Students		
1XX Personal Services - Salaries	74,941.36	3,311.30
2XX Personal Services - Employee Benefits	3,397.18	3.01
3XX Purchased Professional and Technical Services	466.00	17,990.21
4XX Purchased Property Services	919.00	910.50
5XX Other Purchased Services	13,769.12	25,299.15
6XX Supplies and Materials	105,187.60	140,995.09
7XX Property and Equipment Acquisition	2,772.00	0.00
8XX Other Expenditures	558.00	3,329.66
221X Improvement of Instruction Services		
5XX Other Purchased Services	500.00	0.00
222X Educational Media Services		
6XX Supplies and Materials	1,547.11	9,793.55
23XX Support Services - General Administration		
6XX Supplies and Materials	50.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,244.41	0.00
6XX Supplies and Materials	87.84	0.00
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	262,099.75	313,537.74



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Schedule Of Changes Worksheet

Beginning Fund Balance		485,815.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		386,574.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		313,537.74	(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)		558,852.79	(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	64,200.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,938,348.39	3,147,185.43
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	1,184,699.68	1,110,809.58
XX	457 1XXX 112	Certified Teacher Staff Salaries	121,021.10	95,859.18
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	33,448,411.30	33,844,117.50
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	737,974.88	281,255.93
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	21,172.27	33,661.67
XX	XXX 26XX 41X	Energy Utility Services	1,437,633.09	1,379,357.98
XX	XXX 4XXX 710	Land	0.00	200,000.00
XX	XXX 4XXX 715	Land Improvements	570,316.59	475,696.15
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	819,365.02	865,340.32
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	167,648.47	126,675.11
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	1,640.00	1,840.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,527,892.50
b. Related Services Block Grant Entitlement	509,229.00
c. Total Entitlements Subject to Reversion	2,037,121.50

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)]	2,709,371.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	7,737,525.66
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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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	4,636,065.85	0.00	0.00	0.00
280	1XXX	2XX	737,650.37	0.00	0.00	0.00
280	1XXX	3XX	2,135.28	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,121.96	0.00	0.00	0.00
280	1XXX	6XX	23,348.98	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	1,943,813.12	0.00	0.00	0.00
280	21XX	2XX	218,994.04	0.00	0.00	0.00
280	21XX	3XX	11,482.01	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	148,142.56	0.00	0.00	0.00
280	24XX	2XX	14,771.49	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			7,737,525.66	0.00	0.00	0.00 7,737,525.66

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

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	2,323,051.00	0.00	200,000.00	0.00	2,523,051.00
Land Improvements	293,006.00	0.00	5,087.00	0.00	298,093.00
Buildings	48,490,060.00	0.00	853,314.00	0.00	49,343,374.00
Machinery and Equipment	3,947,175.00	0.00	282,645.00	2,960.00	4,226,860.00
Construction in Progress	58,486.00	0.00	555,282.00	58,486.00	555,282.00
Totals at Historical Cost	55,111,778.00	0.00	1,896,328.00	61,446.00	56,946,660.00
Less Accumulated Depreciation For:					
Improvement Accum	53,777.00	0.00	14,905.00	0.00	68,682.00
Building Accum	17,034,757.00	0.00	1,212,861.00	0.00	18,247,618.00
Machinery and Equipment Accum	2,540,413.00	0.00	491,238.00	2,960.00	3,028,691.00
Total Accumulated Depreciation	19,628,947.00	0.00	1,719,004.00	2,960.00	21,344,991.00
Governmental Activities, Capital Assets, net	35,482,831.00	0.00	177,324.00	58,486.00	35,601,669.00

* 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)	1,330,394.00	0.00	0.00
Support Services Students (21XX)	97,008.00	0.00	0.00
Support Services Staff (22XX)	61,690.00	0.00	0.00
General Administration (23XX)	11,395.00	0.00	0.00
School Administration (24XX)	17,901.00	0.00	0.00
Financial Administration (25XX)	86,260.00	0.00	0.00
Operations and Maintenance (26XX)	54,351.00	0.00	0.00
Transportation (27XX)	8,251.00	0.00	0.00
Food Service (31XX)	49,243.00	0.00	0.00
Extracurricular (34XX, 35XX)	2,509.00	0.00	0.00
Total Depreciation for FY2009	1,719,002.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

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	6,773,512.00	497,503.00	0.00	0.00	7,271,015.00	727,101.00	6,543,914.00
Other	447,685.00	773,250.00	105,546.00	0.00	1,115,389.00	908,732.00	206,657.00
Total Governmental Activity Long-Term Liabilities	7,221,197.00	1,270,753.00	105,546.00	0.00	8,386,404.00	1,635,833.00	6,750,571.00

* 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.