



Trustees' Financial Summary

FY2008-09

Submit ID: 0968-51915075

56 Yellowstone County
0968 Blue Creek Elem

Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Roger Heimbigner

Phone #: (406) 259-0653

(Signature)

(Date)

Chair, Board of Trustees: Leslie Weldon

(Signature)

(Date)

County Superintendent: A J Micheletti

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
200	OTHER REVENUE (YMCA)	LOCAL	VENDING	
201	OTHER REVENUE (VENDING)	LOCAL	VENDING	
365	State OTO Indian Education for All	STATE	State	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	State	state
367	State OTO FullTime Kindergarten Startup	STATE	State	state
368	State Technology Grant	STATE	State	State
420	Title I, Part A, Accountability	FEDERAL	5609693109	84.348A
437	REAP	FEDERAL	REAP	REAP
456	IDEA-B (Trans from Coop)	FEDERAL	Coop	84.027A



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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)	94,254.96	22,671.25		7,902.42
02	Taxes Receivable - Real and Personal (120-149)	6,332.46	360.74		
03	Taxes Receivable - Protested (150-159)	7,958.07	495.93		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				159.95
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	108,545.49	23,527.92		8,062.37
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	14,290.53	856.67		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	14,290.53	856.67		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		8,131.66		
48	Fund Balance for Budget (961-970)	94,254.96	14,539.59		8,062.37
52	TOTAL FUND BALANCE/EQUITY	94,254.96	22,671.25		8,062.37
53	TOTAL LIABILITIES AND FUND BALANCE	108,545.49	23,527.92		8,062.37



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,478.37	41,423.37	30,694.69	19,401.99
02	Taxes Receivable - Real and Personal (120-149)	1,413.89			567.93
03	Taxes Receivable - Protested (150-159)	2,702.76			660.33
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,595.02	41,423.37	30,694.69	20,630.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,116.65			1,228.26
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,116.65			1,228.26
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	18,478.37	41,423.37	30,694.69	19,401.99
52	TOTAL FUND BALANCE/EQUITY	18,478.37	41,423.37	30,694.69	19,401.99
53	TOTAL LIABILITIES AND FUND BALANCE	22,595.02	41,423.37	30,694.69	20,630.25



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				890.26
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				890.26
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)				890.26
52	TOTAL FUND BALANCE/EQUITY				890.26
53	TOTAL LIABILITIES AND FUND BALANCE				890.26



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	16,121.57			13,132.17
02	Taxes Receivable - Real and Personal (120-149)				393.02
03	Taxes Receivable - Protested (150-159)				87.56
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	16,121.57			13,612.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				480.58
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				480.58
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	16,121.57			13,132.17
52	TOTAL FUND BALANCE/EQUITY	16,121.57			13,132.17
53	TOTAL LIABILITIES AND FUND BALANCE	16,121.57			13,612.75



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,991.87	6,199.76	10,176.98	
02	Taxes Receivable - Real and Personal (120-149)		21.17		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	42,991.87	6,220.93	10,176.98	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		21.17		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		21.17		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			10,176.98	
48	Fund Balance for Budget (961-970)	42,991.87	6,199.76		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	42,991.87	6,199.76	10,176.98	
53	TOTAL LIABILITIES AND FUND BALANCE	42,991.87	6,220.93	10,176.98	



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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)			2,521.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,521.82	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			2,521.82	
52	TOTAL FUND BALANCE/EQUITY			2,521.82	
53	TOTAL LIABILITIES AND FUND BALANCE			2,521.82	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,189.77		
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		15,189.77		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		15,189.77		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		15,189.77		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		15,189.77		



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



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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	209,139.91	203,080.50
1190 Penalties and Interest on Taxes	446.61	397.09
1510 Interest Earnings	8,046.62	6,919.27
1900 Other Revenue from Local Sources	103.90	0.00
3110 Direct State Aid	488,059.63	488,121.50
3111 Quality Educator	51,004.80	53,235.00
3112 At Risk Student	5,237.18	4,702.28
3113 Indian Education For All	4,794.00	4,651.20
3114 American Indian Achievement Gap	600.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	49,121.08	50,435.75
3120 State Guaranteed Tax Base Aid	207,365.76	222,563.36
3444 State School Block Grant	23,350.66	23,528.13
3445 State Combined Fund School Block Grant	0.01	0.00
6100 Material Prior Period Revenue Adjustments	0.00	194.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,047,270.16	1,058,628.54

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	489,445.80	469,248.20
2XX Personal Services - Employee Benefits	71,854.77	95,486.92
3XX Purchased Professional and Technical Services	2,000.04	0.00
4XX Purchased Property Services	1,420.00	1,660.00
5XX Other Purchased Services	9,324.91	20,895.60
6XX Supplies and Materials	73,705.30	62,017.41
21XX Support Services - Students		
1XX Personal Services - Salaries	15,975.00	18,549.96
3XX Purchased Professional and Technical Services	4,662.00	5,747.10
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	300.00
3XX Purchased Professional and Technical Services	1,589.60	0.00
5XX Other Purchased Services	190.46	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	31,244.58	31,451.63
3XX Purchased Professional and Technical Services	1,239.85	1,519.25
6XX Supplies and Materials	651.67	770.99
23XX Support Services - General Administration		
1XX Personal Services - Salaries	46,742.93	39,344.33
2XX Personal Services - Employee Benefits	4,192.00	4,758.00



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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					
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	75.00	6,056.25
			5XX Other Purchased Services	4,966.77	5,831.92
			6XX Supplies and Materials	2,005.36	861.14
			810 Dues and Fees	4,495.30	0.00
			8XX Other Expenditures	0.00	3,824.26
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	42,998.70	34,100.04
			2XX Personal Services - Employee Benefits	1,004.00	502.00
			3XX Purchased Professional and Technical Services	0.00	835.10
			5XX Other Purchased Services	1,138.80	1,400.00
			8XX Other Expenditures	370.00	0.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	17,000.04	20,286.10
			3XX Purchased Professional and Technical Services	6,625.00	6,100.00
			5XX Other Purchased Services	379.40	400.00
			6XX Supplies and Materials	227.58	492.98
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	33,810.47	27,020.16
			4XX Purchased Property Services	42,358.73	31,168.54
			5XX Other Purchased Services	6,168.00	6,738.00
			6XX Supplies and Materials	5,786.01	7,193.79
			8XX Other Expenditures	89.50	428.00
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	84,266.75	96,964.61
			2XX Personal Services - Employee Benefits	8,660.40	6,951.60
			3XX Purchased Professional and Technical Services	750.00	0.00
			6XX Supplies and Materials	3,396.16	1,882.34
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	3,719.30	3,679.83
365 OTO Indian Education for All					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	3,980.11
			3XX Purchased Professional and Technical Services	0.00	2,078.90
			6XX Supplies and Materials	7,768.51	0.00
420 Title I, Part A, Improving Basic Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	2,983.55	13,000.00
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	5,033.55	6,100.00



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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
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	3,025.26	483.01
6XX Supplies and Materials	5,813.16	7,793.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,049,154.21	1,047,901.25

Schedule Of Changes Worksheet

Beginning Fund Balance		83,527.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,058,628.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,047,901.25	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		94,254.96	(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	13,633.84	11,799.12
1190 Penalties and Interest on Taxes	22.31	23.83
1510 Interest Earnings	946.70	654.38
1900 Other Revenue from Local Sources	53.95	0.00
2220 County On-Schedule Trans Reimb	2,132.63	3,855.50
3210 State On-Schedule Trans Reimb	2,153.70	3,855.50
3444 State School Block Grant	351.60	354.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,294.73	20,542.60

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	6,000.00
5XX Other Purchased Services	14,895.67	15,436.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,895.67	21,436.82

Schedule Of Changes Worksheet

Beginning Fund Balance	15,433.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,542.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,436.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 8,131.66 Less Last Year 0.00 (4b) 8,131.66		
		8,131.66 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,671.25	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1611 National School Lunch Program	0.00	49,741.32
1621 Lunch Sales	44,960.64	0.00
3220 State Food Services Match	0.00	159.95
4550 Federal Child Nutrition	13,712.74	15,182.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,673.38	65,083.48

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	28,523.52	31,347.21
6XX Supplies and Materials	33,948.53	29,175.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	62,472.05	60,522.89

Schedule Of Changes Worksheet

Beginning Fund Balance	3,501.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,083.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,522.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,062.37	(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	65,425.56	74,027.82
1190 Penalties and Interest on Taxes	131.94	132.67
1510 Interest Earnings	505.56	317.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,063.06	74,477.64

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	66,694.94	57,290.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,694.94	57,290.87

Schedule Of Changes Worksheet

Beginning Fund Balance	1,291.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,477.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,290.87	(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)	18,478.37	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,520.57	1,004.27
2240 County Retirement Distribution	84,734.00	99,119.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,254.57	100,123.55

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	49,646.92	53,486.28
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,620.42	1,974.78
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	31.94
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,169.29	3,348.26
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,741.37	4,188.50
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,361.57	3,630.20
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,724.40	2,159.61
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,429.56	2,876.50
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	638.74
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,547.60	9,938.66
365 OTO Indian Education for All		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	423.71
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	608.61	1,357.33
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	510.59	649.40
910 Food Services		



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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
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,200.15	3,388.56
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	2,158.06	1,971.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	83,718.54	90,063.93

Schedule Of Changes Worksheet

Beginning Fund Balance		31,363.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		100,123.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		90,063.93	(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)		41,423.37	(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
200 OTHER REVENUE (YMCA)	
1900 Other Revenue from Local Sources	45.22
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	2,222.25
368 State Technology Grant	
3680 K-12 Education Data Systems	714.60
420 Title I, Part A, Accountability	
4210 Title I, Part A, Accountability	33,051.00
437 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	25,328.00
456 IDEA-B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	1,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,961.07

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

PRC Program Function Object	2009 Value
200 OTHER REVENUE (YMCA)	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	3,049.00
365 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	371.15
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,602.11
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	28,821.21
368 State Technology Grant	
368 K-12 Education Data Systems	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	743.38
420 Title I, Part A, Accountability	



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

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

PRC Program Function Object	2009 Value
420 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	28,173.04
2XX Personal Services - Employee Benefits	4,877.96
	33,051.00
420 Subtotal	
437 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,220.00
6XX Supplies and Materials	14,208.00
7XX Property and Equipment Acquisition	5,900.00
	25,328.00
437 Subtotal	
456 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,600.00
	94,565.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	94,565.85

Schedule Of Changes Worksheet

Beginning Fund Balance	62,299.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,961.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,565.85	(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)	30,694.69	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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Trustees' Financial Summary

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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
200 OTHER REVENUE (YMCA)	45.22	3,049.00	-3,003.78
365 State OTO Indian Education for All	2,222.25	371.15	1,851.10
366 State OTO Capital Invest & Deferred Maintenance	0.00	1,602.11	-1,602.11
367 State OTO FullTime Kindergarten Startup	0.00	28,821.21	-28,821.21
368 State Technology Grant	714.60	743.38	-28.78
420 Title I, Part A, Accountability	33,051.00	33,051.00	0.00
437 REAP	25,328.00	25,328.00	0.00
456 IDEA-B (Trans from Coop)	1,600.00	1,600.00	0.00
Total	<u>62,961.07</u>	<u>94,565.85</u>	<u>-31,604.78</u>



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	14,652.77	18,940.91
1113 District Levy - Heavy Motor Vehicles	21.34	0.00
1190 Penalties and Interest on Taxes	20.12	30.27
1900 Other Revenue from Local Sources	1,013.00	804.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,707.23	19,775.18

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

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	6,000.00	12,750.00
3XX Purchased Professional and Technical Services	1,420.01	0.00
5XX Other Purchased Services	0.00	551.10
6XX Supplies and Materials	2,000.30	2,872.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,420.31	16,174.00

Schedule Of Changes Worksheet

Beginning Fund Balance	15,800.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,775.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,174.00	(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)	19,401.99	(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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	890.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	890.26	(5)



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

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

PRC Revenue	2008 Value	2009 Value
3281 State Technology Aid	1,194.09	2,546.41
3445 State Combined Fund School Block Grant	6,651.12	6,701.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,845.21	9,248.09

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	3,076.00	0.00
21XX Support Services - Students		
6XX Supplies and Materials	0.00	5,230.25
222X Educational Media Services		
6XX Supplies and Materials	3,570.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,646.47	5,230.25

Schedule Of Changes Worksheet

Beginning Fund Balance	12,103.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,248.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,230.25	(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)	16,121.57	(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	7,440.63	3,376.17
1113 District Levy - Heavy Motor Vehicles	6.23	0.00
1190 Penalties and Interest on Taxes	157.97	26.47
1510 Interest Earnings	536.12	430.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,140.95	3,833.36

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	340.00	344.00
840 Principal On Debt	1,813.10	1,816.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,153.10	2,160.66

Schedule Of Changes Worksheet

Beginning Fund Balance	11,459.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,833.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,160.66	(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)	13,132.17	(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	2,793.59	1,556.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,793.59	1,556.91

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	500.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	5,472.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,472.79	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	41,934.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,556.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,991.87	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	0.00	2.70
1190 Penalties and Interest on Taxes	0.00	1.30
1510 Interest Earnings	360.07	221.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	360.07	225.79

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	5,973.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	225.79	(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)	6,199.76	(5)



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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
1900 Other Revenue from Local Sources	24,493.00	0.00
1920 Contributions/Donations from Private Sources	0.00	22,976.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,493.00	22,976.00

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	21,275.33	18,518.80
6XX Supplies and Materials	3,722.82	1,764.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,998.15	20,282.85

Schedule Of Changes Worksheet

Beginning Fund Balance	7,483.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,976.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,282.85	(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)	10,176.98	(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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		2,521.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
0.00			0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
0.00			0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,521.82	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2008 Value	2009 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	37,743.78	61,460.68
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	1,600.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	500,948.59	543,584.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,468.71	916.44
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	11,499.81	13,607.39
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	5,472.79	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	66,694.94	57,290.87
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,457.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,457.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,151.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	48,178.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	109,478.38
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

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

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

Percentage of Special Ed Funding FY2011 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	96,964.61	0.00	0.00	0.00
280	1XXX	2XX	6,951.60	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,882.34	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	3,679.83	0.00	0.00	0.00
Totals			109,478.38	0.00	0.00	109,478.38

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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0968 Blue Creek Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	76,505.00	0.00	0.00	0.00	76,505.00
Buildings	802,431.00	0.00	0.00	0.00	802,431.00
Machinery and Equipment	0.00	0.00	5,900.00	0.00	5,900.00
Totals at Historical Cost	878,936.00	0.00	5,900.00	0.00	884,836.00
Less Accumulated Depreciation For:					
Building Accum	196,733.16	20,903.04	0.00	0.00	217,636.20
Machinery and Equipment Accum	0.00	0.00	842.86	0.00	842.86
Total Accumulated Depreciation	196,733.16	20,903.04	842.86	0.00	218,479.06
Governmental Activities, Capital Assets, net	682,202.84	-20,903.04	5,057.14	0.00	666,356.94

* 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
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Total Depreciation for FY2009

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	20,552.00	18,276.51	0.00	0.00	38,828.51	0.00	38,828.51
Loans Payable	31,000.00	0.00	0.00	0.00	31,000.00	0.00	0.00
Total Governmental Activity Long-Term Liabilities	51,552.00	18,276.51	0.00	0.00	69,828.51	0.00	38,828.51

* 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.