



# Trustees' Financial Summary

**FY2008-09**

**Submit ID: 0590-08902057**

**32 Missoula County  
0590 Bonner 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:** Carrie Ruff

**Phone #:** (406) 258-6151

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Jim Smith

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Rachel Vielleux

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Black Mountain

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

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

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



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
109	IDEA-B (Trans from Coop)	FEDERAL	3296987709	84.027A
139	Gifted and Talented	STATE	3205901309	State
149	Title II Part A	FEDERAL	320590	84.367
150	Outdoor Science Class	LOCAL	0	
169	Title IV, Part A, Safe & Drug-Free	FEDERAL	320590	84.186A
170	Msla Elec Coop IEP Grant	LOCAL	0000	
190	Restitution	LOCAL	000	
209	Services for Significant Needs Students	STATE	3205907609P2	State
310	State OTO Indian Education for All	STATE	NA	state
319	Title I, Part A, Improving Basic Programs	FEDERAL	320590	84.010A
320	State OTO Kindergarten Startup	STATE	NA	
340	K-12 Educ Data Systems	STATE	NA	
459	Medicaid Admin Claiming-MAC	STATE	22	
509	Medicaid	STATE	164917	State
609	Title II, Part D, Ed Technology	FEDERAL	320590	84.318
645	Medicaid Admin Claiming-MAC	STATE	22	
745	Medicaid Admin Claiming-MAC	STATE	22	
845	Medicaid Admin Claiming-MAC	STATE	22	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	274,828.65	35,552.79		37,990.65
02	Taxes Receivable - Real and Personal (120-149)	33,492.02	8,072.58		
03	Taxes Receivable - Protested (150-159)	10,617.07	2,576.00		
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)	18,405.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	337,342.74	46,201.37		37,990.65
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	44,109.09	10,648.58		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	44,109.09	10,648.58		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	42,279.53			3,121.20
48	Fund Balance for Budget (961-970)	250,954.12	35,552.79		34,869.45
52	<b>TOTAL FUND BALANCE/EQUITY</b>	293,233.65	35,552.79		37,990.65
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	337,342.74	46,201.37		37,990.65



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,893.53	100,686.37	77,622.54	9,782.39
02	Taxes Receivable - Real and Personal (120-149)	5.91			492.69
03	Taxes Receivable - Protested (150-159)				173.14
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			7,828.95	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,899.44	100,686.37	85,451.49	10,448.22
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5.91		7,828.95	665.83
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	5.91		7,828.95	665.83
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	11,893.53	100,686.37	77,622.54	9,782.39
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,893.53	100,686.37	77,622.54	9,782.39
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,899.44	100,686.37	85,451.49	10,448.22



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,606.36
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				9,606.36
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				9,606.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>				9,606.36
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				9,606.36



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,986.63	78,986.25		154,632.36
02	Taxes Receivable - Real and Personal (120-149)		21.08		4,290.79
03	Taxes Receivable - Protested (150-159)				1,212.36
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	59,986.63	79,007.33		160,135.51
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				108,888.75
25	Deferred Revenue (680)		21.08		5,503.15
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		21.08		114,391.90
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	59,986.63	78,986.25		45,743.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	59,986.63	78,986.25		45,743.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	59,986.63	79,007.33		160,135.51



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,787.32	76,204.72		
02	Taxes Receivable - Real and Personal (120-149)		35.65		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	63,787.32	76,240.37		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		35.65		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		35.65		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	63,787.32	76,204.72		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	63,787.32	76,204.72		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	63,787.32	76,240.37		





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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9.62		44,474.61	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9.62		44,474.61	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	9.62		44,474.61	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9.62		44,474.61	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9.62		44,474.61	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,564.98	248,482.78		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	30,564.98	248,482.78		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	30,564.98	248,482.78		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	30,564.98	248,482.78		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	30,564.98	248,482.78		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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
1111 District Levy - Real Property	416,265.15	403,165.50
1112 District Levy - Personal Property	103,769.18	166,271.25
1113 District Levy - Heavy Motor Vehicles	238.40	155.62
1114 District Levy - Pers Prop/Mobile Homes	27,167.51	14,452.70
1190 Penalties and Interest on Taxes	1,699.85	443.71
1510 Interest Earnings	23,058.33	11,770.79
1900 Other Revenue from Local Sources	173.25	353.36
3110 Direct State Aid	882,246.31	900,490.80
3111 Quality Educator	92,264.04	88,218.00
3112 At Risk Student	7,175.59	5,725.72
3113 Indian Education For All	7,976.40	7,894.80
3114 American Indian Achievement Gap	800.00	2,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	90,046.20	88,771.98
3120 State Guaranteed Tax Base Aid	410,124.00	411,312.20
3444 State School Block Grant	128,685.89	129,663.90
5200 Sale or Compensation for Loss of Assets	0.00	1,550.00
6100 Material Prior Period Revenue Adjustments	125.21	3,151.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,191,815.31</b>	<b>2,235,592.30</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	920,063.56	896,299.96
2XX Personal Services - Employee Benefits	113,125.80	112,509.33
3XX Purchased Professional and Technical Services	2,765.00	7,000.81
4XX Purchased Property Services	13,805.67	8,074.13
5XX Other Purchased Services	13,771.16	8,928.75
6XX Supplies and Materials	99,616.11	64,045.45
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	44,972.65	36,474.71
2XX Personal Services - Employee Benefits	2,711.31	2,928.53
5XX Other Purchased Services	1,060.51	330.44
6XX Supplies and Materials	4,443.78	3,492.19
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	36,672.14	30,224.56
2XX Personal Services - Employee Benefits	5,077.53	5,136.86
3XX Purchased Professional and Technical Services	23,861.27	22,167.50
5XX Other Purchased Services	2,094.60	4,082.68
6XX Supplies and Materials	88,848.76	176,579.44



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>22XX Educational Media Services</b>			
			8XX Other Expenditures	0.00	35.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	74,210.15	68,205.73
			2XX Personal Services - Employee Benefits	6,287.25	6,177.33
			3XX Purchased Professional and Technical Services	6,119.50	755.00
			5XX Other Purchased Services	10,158.05	9,964.08
			6XX Supplies and Materials	6,141.54	1,562.43
			7XX Property and Equipment Acquisition	10,796.00	0.00
			810 Dues and Fees	2,946.00	0.00
			8XX Other Expenditures	0.00	3,127.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	56,693.07	63,821.24
			2XX Personal Services - Employee Benefits	6,548.03	1,946.48
			5XX Other Purchased Services	5,480.44	5,659.69
			6XX Supplies and Materials	4,094.77	3,454.53
			7XX Property and Equipment Acquisition	14,416.25	0.00
			810 Dues and Fees	684.00	0.00
			8XX Other Expenditures	0.00	395.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	31,014.08	31,585.94
			2XX Personal Services - Employee Benefits	3,831.44	3,883.85
			3XX Purchased Professional and Technical Services	11,592.00	5,387.87
			5XX Other Purchased Services	2,501.32	1,256.62
			6XX Supplies and Materials	358.21	4,942.19
			810 Dues and Fees	150.00	0.00
			8XX Other Expenditures	0.00	565.36
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	72,578.84	72,495.74
			2XX Personal Services - Employee Benefits	14,156.28	12,972.62
			3XX Purchased Professional and Technical Services	3,365.75	954.50
			4XX Purchased Property Services	90,571.49	173,317.34
			5XX Other Purchased Services	32,432.01	15,957.69
			6XX Supplies and Materials	28,419.70	48,513.79
			7XX Property and Equipment Acquisition	11,500.00	5,200.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			3XX Purchased Professional and Technical Services	8,581.70	0.00
			7XX Property and Equipment Acquisition	41,781.26	60,609.48
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	494.00	32.50
			2XX Personal Services - Employee Benefits	3.20	0.00
			5XX Other Purchased Services	296.77	685.30





# Trustees' Financial Summary

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32 Missoula County  
0590 Bonner Elem

## 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
	<b>210 Non-Federal Alternative Education</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	3,951.98	1,812.30
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	99,736.84	100,975.65
			2XX Personal Services - Employee Benefits	11,576.74	11,299.33
			3XX Purchased Professional and Technical Services	0.00	356.68
			5XX Other Purchased Services	541.99	122.32
			6XX Supplies and Materials	990.12	1,373.76
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	28,924.09	19,599.51
			2XX Personal Services - Employee Benefits	2,607.32	2,818.53
			6XX Supplies and Materials	696.85	66.85
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Coopera	60,186.28	55,931.92
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	2,500.00
	<b>365 OTO Indian Education for All</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	500.00	2,698.70
			5XX Other Purchased Services	32.00	850.48
			6XX Supplies and Materials	378.67	161.16
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	7,092.15	82.13
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	1,000.00	1,000.00
			2XX Personal Services - Employee Benefits	6.48	6.59
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	8,219.00	8,377.00
			2XX Personal Services - Employee Benefits	53.25	108.99
			3XX Purchased Professional and Technical Services	2,575.00	1,125.00
			5XX Other Purchased Services	2,200.47	3,069.05
			6XX Supplies and Materials	7,905.31	19,042.90
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	6,437.00	12,775.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			



# Trustees' Financial Summary

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

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

PRC Program Function Object	2008 Value	2009 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	2,600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,176,704.49	2,230,493.49

### Schedule Of Changes Worksheet

Beginning Fund Balance	348,104.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,235,592.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,230,493.49	(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           42,279.53   Less Last Year   102,249.48                   (4b)	-59,969.95	
		-59,969.95 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		293,233.65 (5)



# Trustees' Financial Summary

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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
1111 District Levy - Real Property	92,378.29	105,289.11
1112 District Levy - Personal Property	22,966.92	40,243.10
1113 District Levy - Heavy Motor Vehicles	53.02	40.84
1114 District Levy - Pers Prop/Mobile Homes	5,463.40	3,144.44
1190 Penalties and Interest on Taxes	222.72	46.88
1510 Interest Earnings	1,366.14	489.18
2220 County On-Schedule Trans Reimb	9,071.38	8,786.17
3210 State On-Schedule Trans Reimb	9,071.39	8,786.17
3444 State School Block Grant	8,794.07	8,860.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	149,387.33	175,686.79

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	26,428.56	27,315.28
2XX Personal Services - Employee Benefits	3,539.46	2,964.39
5XX Other Purchased Services	128,997.05	134,774.00
6XX Supplies and Materials	0.00	307.59
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	753.69	886.62
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	1,491.74	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	161,210.50	166,247.88



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						26,113.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						175,686.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						166,247.88	(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)						35,552.79	(5)



# Trustees' Financial Summary

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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	63,337.49	65,032.16
1634 Daily Ala Carte Sales	0.00	41.00
3220 State Food Services Match	169.56	331.79
4550 Federal Child Nutrition	98,608.37	103,866.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	162,115.42	169,271.45

### 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	81,028.51	84,901.78
2XX Personal Services - Employee Benefits	12,496.12	12,545.58
4XX Purchased Property Services	2,169.06	2,312.50
5XX Other Purchased Services	589.44	764.46
6XX Supplies and Materials	67,765.19	71,578.00
810 Dues and Fees	32.00	33.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	164,080.32	172,135.32

### Schedule Of Changes Worksheet

Beginning Fund Balance	37,733.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	169,271.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	172,135.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	3,121.20	
Less Last Year	0.00	(4b)
	3,121.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,990.65	(5)



# Trustees' Financial Summary

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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
1111 District Levy - Real Property	0.54	0.33
1112 District Levy - Personal Property	0.24	0.00
1114 District Levy - Pers Prop/Mobile Homes	8.74	0.01
1190 Penalties and Interest on Taxes	4.27	0.00
1510 Interest Earnings	531.27	246.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	545.06	247.01

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,646.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	247.01	(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)	11,893.53	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	3,086.58	1,646.48
2240 County Retirement Distribution	241,446.00	249,446.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	244,532.58	251,092.52

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	136,436.27	143,338.94
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	6,834.88	5,411.88
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	5,658.52	4,663.61
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	11,001.61	10,651.37
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,103.88	8,545.69
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,577.69	4,657.26
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	9,935.39	10,197.24
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,871.64	4,003.97
<b>210 Non-Federal Alternative Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	39.34	2.59
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	14,356.90	14,994.33
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	4,421.08	2,872.64
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	11,648.28	11,983.77
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	161.51	85.32
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		



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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
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	154.30	154.30
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,132.54	1,181.72
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	11,629.97	12,132.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	229,963.80	234,877.41

### Schedule Of Changes Worksheet

Beginning Fund Balance	84,471.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	251,092.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	234,877.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,686.37	(5)





# Trustees' Financial Summary

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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:

<b>PRC Revenue</b>	<b>2009 Value</b>
<b>109 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	58,064.32
<b>139 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	2,500.00
<b>149 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	38,470.00
<b>169 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,722.00
<b>170 Msla Elec Coop IEP Grant</b>	
1900 Other Revenue from Local Sources	1,760.00
<b>190 Restitution</b>	
1900 Other Revenue from Local Sources	323.55
<b>209 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	12,000.00
<b>310 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	3,771.97
<b>319 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	46,407.00
<b>340 K-12 Educ Data Systems</b>	
3680 K-12 Education Data Systems	1,250.55
<b>459 Medicaid Admin Claiming-MAC</b>	
3357 Montana Administrative Claiming Reimbursement	3,888.27
<b>509 Medicaid</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	63,012.23
<b>609 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	698.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	233,867.89

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

<b>PRC Program Function Object</b>	<b>2009 Value</b>
<b>109 IDEA-B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	49,897.00
2XX Personal Services - Employee Benefits	7,699.00
3XX Purchased Professional and Technical Services	468.32



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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
<b>109 Subtotal</b>	58,064.32
<b>139 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	2,152.00
2XX Personal Services - Employee Benefits	348.00
<b>139 Subtotal</b>	2,500.00
<b>149 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	33,343.75
2XX Personal Services - Employee Benefits	5,126.25
<b>149 Subtotal</b>	38,470.00
<b>169 Title IV, Part A, Safe &amp; Drug-Free</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,129.97
<b>23XX Support Services - General Administration</b>	
3XX Purchased Professional and Technical Services	592.03
<b>169 Subtotal</b>	1,722.00
<b>209 Services for Significant Needs Students</b>	
<b>361 Services for Significant Needs Students</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,335.00
2XX Personal Services - Employee Benefits	1,665.00
<b>209 Subtotal</b>	12,000.00
<b>319 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	38,000.09
2XX Personal Services - Employee Benefits	7,352.81
5XX Other Purchased Services	532.55
6XX Supplies and Materials	347.81
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	150.98
2XX Personal Services - Employee Benefits	22.76
<b>319 Subtotal</b>	46,407.00
<b>320 State OTO Kindergarten Startup</b>	



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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
320 State OTO Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	271.72
509 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	63,012.23
609 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
5XX Other Purchased Services	174.00
6XX Supplies and Materials	524.00
	698.00
<b>609 Subtotal</b>	698.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	223,145.27

### Schedule Of Changes Worksheet

Beginning Fund Balance	66,899.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	233,867.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	223,145.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	77,622.54	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
109 IDEA-B (Trans from Coop)	58,064.32	58,064.32	0.00
139 Gifted and Talented	2,500.00	2,500.00	0.00
149 Title II Part A	38,470.00	38,470.00	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
169 Title IV, Part A, Safe & Drug-Free	1,722.00	1,722.00	0.00
170 Msla Elec Coop IEP Grant	1,760.00	0.00	1,760.00
190 Restitution	323.55	0.00	323.55
209 Services for Significant Needs Students	12,000.00	12,000.00	0.00
310 State OTO Indian Education for All	3,771.97	0.00	3,771.97
319 Title I, Part A, Improving Basic Programs	46,407.00	46,407.00	0.00
320 State OTO Kindergarten Startup	0.00	271.72	-271.72
340 K-12 Educ Data Systems	1,250.55	0.00	1,250.55
459 Medicaid Admin Claiming-MAC	3,888.27	0.00	3,888.27
509 Medicaid	63,012.23	63,012.23	0.00
609 Title II, Part D, Ed Technology	698.00	698.00	0.00
<b>Total</b>	<b>233,867.89</b>	<b>223,145.27</b>	<b>10,722.62</b>



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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
1111 District Levy - Real Property	6,388.56	6,682.94
1112 District Levy - Personal Property	1,495.73	2,186.59
1113 District Levy - Heavy Motor Vehicles	3.79	2.60
1114 District Levy - Pers Prop/Mobile Homes	131.39	170.78
1510 Interest Earnings	140.42	156.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,159.89	9,199.75

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

PRC Program Function Object	2008 Value	2009 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,046.75	553.00
2XX Personal Services - Employee Benefits	6.78	3.64
3XX Purchased Professional and Technical Services	333.33	787.47
5XX Other Purchased Services	68.00	0.00
6XX Supplies and Materials	0.00	6,443.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,454.86	7,788.01

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,370.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,199.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,788.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,782.39	(5)



# Trustees' Financial Summary

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32 Missoula County  
0590 Bonner Elem

## 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	372.47	145.32
5300 Operating Transfers from Other Funds	0.00	2,600.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	372.47	2,745.32

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,300.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,300.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,861.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,745.32	(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)	9,606.36	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2,448.16	1,224.79
3281 State Technology Aid	2,156.03	4,647.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,604.19	5,872.62

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	54,114.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,872.62	(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)	59,986.63	(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
1112 District Levy - Personal Property	0.00	0.80
1114 District Levy - Pers Prop/Mobile Homes	23.07	0.00
1190 Penalties and Interest on Taxes	10.99	0.00
1510 Interest Earnings	5,168.93	1,622.09
3445 State Combined Fund School Block Grant	1,177.18	1,186.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,380.17	2,809.02

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	54,178.22	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	54,178.22	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	76,177.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,809.02	(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)	78,986.25	(5)





# Trustees' Financial Summary

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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
1111 District Levy - Real Property	33,069.50	59,078.93
1112 District Levy - Personal Property	8,282.01	20,606.69
1113 District Levy - Heavy Motor Vehicles	18.88	23.11
1114 District Levy - Pers Prop/Mobile Homes	2,325.98	1,170.15
1190 Penalties and Interest on Taxes	175.15	0.00
1510 Interest Earnings	1,245.03	815.11
3120 State Guaranteed Tax Base Aid	66,420.01	72,585.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	111,536.56	154,279.75

### 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	90,000.00	100,000.00
850 Interest on Debt	20,552.50	17,177.50
860 Agent Fees/Issuance Costs	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	110,852.50	117,477.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,941.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154,279.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	117,477.50	(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)	45,743.61	(5)



# Trustees' Financial Summary

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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	2,481.64	1,263.64
1900 Other Revenue from Local Sources	1,456.31	143.13
1910 Rentals	5,337.50	3,350.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,275.45	4,756.77

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	59,030.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,756.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,787.32	(5)



# Trustees' Financial Summary

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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
1510 Interest Earnings	3,405.80	1,580.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,405.80	1,580.50

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	74,624.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,580.50	(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)	76,204.72	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	96.64	23.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	96.64	23.21

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	2,130.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,130.75

### Schedule Of Changes Worksheet

Beginning Fund Balance	2,117.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,130.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		9.62 (5)



# Trustees' Financial Summary

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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	0.00	290.66
1700 Student Extracurricular Activity Receipts	40,214.20	67,924.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	40,214.20	68,215.30

### 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	38,180.17	56,643.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	38,180.17	56,643.73

### Schedule Of Changes Worksheet

Beginning Fund Balance	32,903.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,215.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,643.73	(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)	44,474.61	(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	25,657.77	31,262.51
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	53,998.00	49,897.00
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	939,576.22	926,750.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	54,451.77	24,658.52
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	803.28	695.76
XX	XXX 26XX 41X	Energy Utility Services	63,128.95	60,220.91
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	33,676.26	0.00
XX	XXX 4XXX 725	Major Construction Services	185,287.58	41,239.48
XX	XXX 4XXX 73X	Major Equipment-New	8,105.00	19,370.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2008-09

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0590 Bonner Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,870.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,870.30

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,287.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	79,012.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	192,544.55
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	100,975.65	0.00	0.00	0.00
280	1XXX	2XX	11,299.33	0.00	0.00	0.00
280	1XXX	3XX	356.68	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	122.32	0.00	0.00	0.00
280	1XXX	6XX	1,373.76	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	19,599.51	0.00	0.00	0.00
280	21XX	2XX	2,818.53	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	66.85	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	55,931.92	0.00	0.00	0.00
<b>Totals</b>			192,544.55	0.00	0.00	192,544.55

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY09.





# Trustees' Financial Summary

FY2008-09

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0590 Bonner Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	120,012.00	0.00	0.00	0.00	120,012.00
Buildings	2,119,059.00	0.00	41,239.00	0.00	2,160,298.00
Machinery and Equipment	157,638.25	0.00	24,570.00	0.00	182,208.25
Totals at Historical Cost	2,396,709.25	0.00	65,809.00	0.00	2,462,518.25
Less Accumulated Depreciation For:					
Building Accum	733,782.29	0.00	50,712.47	0.00	784,494.76
Machinery and Equipment Accum	35,019.90	0.00	12,812.74	0.00	47,832.64
Total Accumulated Depreciation	768,802.19	0.00	63,525.21	0.00	832,327.40
Governmental Activities, Capital Assets, net	1,627,907.06	0.00	2,283.79	0.00	1,630,190.85

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
General Administration (23XX)	2,159.20	0.00	0.00
School Administration (24XX)	1,441.63	0.00	0.00
Operations and Maintenance (26XX)	3,097.66	0.00	0.00
Food Service (31XX)	976.53	0.00	0.00
Unallocated	55,850.19	0.00	0.00
Total Depreciation for FY2009	63,525.21	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2008-09

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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-
<b>Governmental Activities*</b>							
Bonds							
05/15/2002	425,000.00	0.00	100,000.00	0.00	325,000.00	105,000.00	220,000.00
Compensated Absences	78,071.33	0.00	0.00	1,811.88	76,259.45	0.00	76,259.45
Total Governmental Activity Long-Term Liabilities	503,071.33	0.00	100,000.00	1,811.88	401,259.45	105,000.00	296,259.45

\* 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.