



Trustees' Financial Summary

FY2008-09

Submit ID: 0453-91668927

**22 Jefferson County
0453 Whitehall Elem**

**** Recalculated ****

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Sylvia Larson

Phone #: (406) 287-3455

(Signature)

(Date)

Chair, Board of Trustees: Deanne Lavatal

(Signature)

(Date)

County Superintendent: Garry Pace

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Arts	LOCAL		
002	Capital Investment/Deferred Maintenance	STATE	State	
003	E-rate	STATE	306261	
004	Gifted and Talented	STATE	2204531307	State
005	IDEA Part B	FEDERAL	22-0453	84.027
006	KEDS-Data System	STATE	state	
007	Medicaid	STATE	STATE	State
008	CSCT Medicaid	STATE	state	
009	OTO Full-Time Kindergarten	STATE	State	
010	Repair & Maintenance	LOCAL		
012	Special Ed Mini-Grant	LOCAL		
013	State OTO Indian Education for All	STATE	STATE	state
015	Title I, Part A, Improving Basic Programs	FEDERAL	22-04533105	84.010A
016	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	22-04531405	84.367
017	Title II, Part D, Ed Technology	FEDERAL	22-04536005	84.318
018	Title IV, Part A, Safe & Drug-Free	FEDERAL	22-04531605	84.186A
019	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A041412	84.358A
020	Supplies	LOCAL	local	
021	Science	LOCAL	local	
022	State OTO Indian Education for All	STATE	STATE	state
111	Corrections	LOCAL		



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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)	123,185.53	59,832.16		-1,706.84
02	Taxes Receivable - Real and Personal (120-149)	15,619.47	4,272.55		
03	Taxes Receivable - Protested (150-159)	26,180.64	7,028.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	6,140.06	1,909.05		170.30
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	171,125.70	73,042.32		-1,536.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				2,376.37
25	Deferred Revenue (680)	41,800.11	11,301.11		
26	Other Liabilities (690-699)	6,140.06	1,909.05		170.30
35	TOTAL LIABILITIES	47,940.17	13,210.16		2,546.67
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	123,185.53	59,832.16		-4,083.21
52	TOTAL FUND BALANCE/EQUITY	123,185.53	59,832.16		-4,083.21
53	TOTAL LIABILITIES AND FUND BALANCE	171,125.70	73,042.32		-1,536.54



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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)		72,929.22	-5,166.79	
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)		3.48	5,614.92	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		72,932.70	448.13	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		3.48	5,614.92	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		3.48	5,614.92	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		72,929.22	-5,166.79	
52	TOTAL FUND BALANCE/EQUITY		72,929.22	-5,166.79	
53	TOTAL LIABILITIES AND FUND BALANCE		72,932.70	448.13	



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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)				4,946.69
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				4,946.69
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)				4,946.69
52	TOTAL FUND BALANCE/EQUITY				4,946.69
53	TOTAL LIABILITIES AND FUND BALANCE				4,946.69



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	211,427.14			
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	211,427.14			
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)	211,427.14			
52	TOTAL FUND BALANCE/EQUITY	211,427.14			
53	TOTAL LIABILITIES AND FUND BALANCE	211,427.14			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-98.76			49,103.76
02	Taxes Receivable - Real and Personal (120-149)	1,163.41			3,504.16
03	Taxes Receivable - Protested (150-159)	1,964.53			6,199.94
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,356.89			1,402.45
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,386.07			60,210.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,127.94			9,704.10
26	Other Liabilities (690-699)	1,356.89			1,402.45
35	TOTAL LIABILITIES	4,484.83			11,106.55
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)	-98.76			49,103.76
52	TOTAL FUND BALANCE/EQUITY	-98.76			49,103.76
53	TOTAL LIABILITIES AND FUND BALANCE	4,386.07			60,210.31



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.40			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1.40			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	1.40			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1.40			
53	TOTAL LIABILITIES AND FUND BALANCE	1.40			



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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)	34,174.74			
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	34,174.74			
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	34,174.74			
52	TOTAL FUND BALANCE/EQUITY	34,174.74			
53	TOTAL LIABILITIES AND FUND BALANCE	34,174.74			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	234,592.88	236,621.77
1112 District Levy - Personal Property	8,887.63	16,424.68
1114 District Levy - Pers Prop/Mobile Homes	175.56	100.42
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	738.00	14,422.36
1190 Penalties and Interest on Taxes	1,007.59	987.24
1510 Interest Earnings	7,443.20	2,942.92
1900 Other Revenue from Local Sources	0.00	21.30
3110 Direct State Aid	707,069.20	706,857.19
3111 Quality Educator	78,769.02	71,140.21
3112 At Risk Student	12,061.38	12,597.60
3113 Indian Education For All	6,222.00	6,018.00
3114 American Indian Achievement Gap	1,200.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	43,795.63	44,606.96
3120 State Guaranteed Tax Base Aid	310,675.86	307,868.80
3444 State School Block Grant	72,216.21	72,765.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,484,854.16	1,493,974.50

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	695,961.00	770,168.02
2XX Personal Services - Employee Benefits	100,388.81	85,713.91
3XX Purchased Professional and Technical Services	9,186.86	2,298.41
4XX Purchased Property Services	6,492.29	3,628.51
5XX Other Purchased Services	11,097.81	10,969.72
6XX Supplies and Materials	58,620.14	40,635.81
7XX Property and Equipment Acquisition	23,001.44	854.00
21XX Support Services - Students		
1XX Personal Services - Salaries	40,268.38	37,780.62
2XX Personal Services - Employee Benefits	4,266.02	4,316.69
6XX Supplies and Materials	1,604.06	938.10
222X Educational Media Services		
1XX Personal Services - Salaries	32,179.00	35,101.20
2XX Personal Services - Employee Benefits	3,533.45	3,614.64
6XX Supplies and Materials	5,276.22	2,599.03
23XX Support Services - General Administration		
1XX Personal Services - Salaries	25,800.00	32,083.38
2XX Personal Services - Employee Benefits	4,787.91	222.88
3XX Purchased Professional and Technical Services	3,303.37	2,995.00



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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					
			4XX Purchased Property Services	0.00	300.00
			5XX Other Purchased Services	7,862.07	7,831.81
			6XX Supplies and Materials	2,362.27	1,726.15
			810 Dues and Fees	1,424.25	1,726.76
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	71,321.00	74,232.91
			2XX Personal Services - Employee Benefits	7,167.76	7,258.11
			3XX Purchased Professional and Technical Services	490.00	0.00
			4XX Purchased Property Services	280.00	800.00
			5XX Other Purchased Services	822.26	901.49
			6XX Supplies and Materials	1,992.49	4,254.11
			810 Dues and Fees	385.00	805.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	21,817.84	26,629.51
			2XX Personal Services - Employee Benefits	1,751.71	181.64
			3XX Purchased Professional and Technical Services	4,177.20	4,042.45
			5XX Other Purchased Services	887.50	1,096.00
			6XX Supplies and Materials	1,521.44	1,797.31
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	48,972.29	54,026.02
			2XX Personal Services - Employee Benefits	11,500.93	11,405.46
			3XX Purchased Professional and Technical Services	4,175.55	0.00
			4XX Purchased Property Services	92,220.71	89,366.37
			5XX Other Purchased Services	6,405.25	6,330.00
			6XX Supplies and Materials	24,594.72	15,003.09
4XXX Facilities Acquisition and Construction Services					
			3XX Purchased Professional and Technical Services	5,837.00	0.00
			4XX Purchased Property Services	2,078.49	2,076.40
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	89,112.50	91,399.83
			2XX Personal Services - Employee Benefits	6,308.55	6,422.83
			3XX Purchased Professional and Technical Services	807.83	840.30
			6XX Supplies and Materials	2,680.13	628.73
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	3,235.01	3,262.78
360 State Gifted & Talented Reimbursement					
1XXX Instruction					
			3XX Purchased Professional and Technical Services	0.00	1,350.00
			6XX Supplies and Materials	1,543.54	350.00
365 OTO Indian Education for All					



Trustees' Financial Summary

FY2008-09

Submit ID: 0453-91668927

22 Jefferson County
0453 Whitehall Elem

**** Recalculated ****

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
	365	OTO	Indian Education for All		
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	627.50
			3XX Purchased Professional and Technical Services	0.00	75.90
			6XX Supplies and Materials	0.00	1,891.12
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			1XX Personal Services - Salaries	17,717.04	18,545.75
			2XX Personal Services - Employee Benefits	1,140.55	126.66
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials	301.70	176.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	15,860.69	14,904.00
			2XX Personal Services - Employee Benefits	125.82	92.66
			3XX Purchased Professional and Technical Services	1,456.67	0.00
			5XX Other Purchased Services	6,255.62	5,772.61
			6XX Supplies and Materials	4,779.35	3,980.92
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	6,835.77	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,503,975.26</u>	<u>1,496,158.10</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					125,369.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,493,974.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,496,158.10	(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)					123,185.53	(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	72,837.18	98,069.89
1112 District Levy - Personal Property	2,578.74	5,354.97
1114 District Levy - Pers Prop/Mobile Homes	30.51	31.32
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	230.98	3,672.57
1190 Penalties and Interest on Taxes	258.85	302.92
1510 Interest Earnings	732.11	472.88
1900 Other Revenue from Local Sources	0.00	86.00
2220 County On-Schedule Trans Reimb	39,537.48	39,938.03
3210 State On-Schedule Trans Reimb	38,378.88	37,941.24
3444 State School Block Grant	4,306.78	4,339.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	158,891.51	190,209.33

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	7,525.00	9,625.03
2XX Personal Services - Employee Benefits	959.69	64.56
25XX Support Services - Business		
1XX Personal Services - Salaries	5,073.38	5,147.84
2XX Personal Services - Employee Benefits	940.24	45.55
27XX Student Transportation Services		
5XX Other Purchased Services	146,079.31	141,542.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	160,577.62	156,425.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance	26,048.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	190,209.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	156,425.30	(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)	59,832.16	(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	55,401.42	62,836.22
3220 State Food Services Match	165.30	0.00
4550 Federal Child Nutrition	65,258.06	77,557.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120,824.78	140,393.55

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	66,638.38	65,580.00
2XX Personal Services - Employee Benefits	4,055.88	5,339.15
6XX Supplies and Materials	60,405.51	64,312.85
8XX Other Expenditures	531.54	2,225.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	131,631.31	137,457.57

Schedule Of Changes Worksheet

Beginning Fund Balance	-7,019.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	140,393.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137,457.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	-4,083.21	(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
1510 Interest Earnings	106.57	35.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106.57	35.58

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

PRC Program Function Object	2008 Value	2009 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	2,928.43	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,928.43	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-35.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.58	(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)		0.00 (5)



Trustees' Financial Summary

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**** Recalculated ****

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	2,807.55	858.97
2240 County Retirement Distribution	148,213.95	197,744.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	151,021.50	198,603.41

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	102,165.11	121,027.77
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,883.65	5,332.34
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,701.70	4,953.42
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,869.14	5,614.80
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,420.77	10,851.65
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,929.10	4,395.40
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,155.38	7,383.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,020.30	11,447.04
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15.91	0.00
365 OTO Indian Education for All		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	62.26
367 OTO Full-time Kindergarten Start-up		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,588.65	2,757.04
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		



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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
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,317.42	1,507.20
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,736.59	8,510.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	166,803.72	183,843.50

Schedule Of Changes Worksheet

Beginning Fund Balance	58,169.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	198,603.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	183,843.50	(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)	72,929.22	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2009 Value
001 Arts	
1920 Contributions/Donations from Private Sources	13,648.80
004 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,700.00
005 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	26,294.56
006 KEDS-Data System	
3680 K-12 Education Data Systems	1,006.62
007 Medicaid	
3355 Medicaid - Miscellaneous	4,950.79
008 CSCT Medicaid	
3355 Medicaid - Miscellaneous	92,674.48
010 Repair & Maintenance	
1900 Other Revenue from Local Sources	2,052.00
012 Special Ed Mini-Grant	
5710 Special Education Resources Transferred from Other School Districts or Coop	4,240.00
013 State OTO Indian Education for All	
3650 OTO Indian Education for All	2,875.27
015 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	74,186.00
016 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,979.00
017 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	40.00
018 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	948.00
019 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,736.08
021 Science	
1900 Other Revenue from Local Sources	1,500.00
111 Corrections	
6100 Material Prior Period Revenue Adjustments	7,609.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	262,441.16

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

PRC Program Function Object	2009 Value
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Trustees' Financial Summary

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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
012 Special Ed Mini-Grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	2,050.59
2XX Personal Services - Employee Benefits	327.25
5XX Other Purchased Services	1,304.40
21XX Support Services - Students	
1XX Personal Services - Salaries	1,314.04
2XX Personal Services - Employee Benefits	196.34
3XX Purchased Professional and Technical Services	106,267.98
	111,460.60
012 Subtotal	
013 State OTO Indian Education for All	
365 OTO Indian Education for All	
1XXX Instruction	
1XX Personal Services - Salaries	70.00
2XX Personal Services - Employee Benefits	11.27
3XX Purchased Professional and Technical Services	380.00
6XX Supplies and Materials	3,030.85
	3,492.12
013 Subtotal	
015 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	81,813.82
2XX Personal Services - Employee Benefits	12,772.50
6XX Supplies and Materials	7,742.68
	102,329.00
015 Subtotal	
016 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	23,767.28
2XX Personal Services - Employee Benefits	3,790.72
	27,558.00
016 Subtotal	
017 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	270.00
6XX Supplies and Materials	101.99
	371.99
017 Subtotal	
018 Title IV, Part A, Safe & Drug-Free	



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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
018 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	406.04
6XX Supplies and Materials	1,887.15
	2,293.19
018 Subtotal	
019 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,392.95
2XX Personal Services - Employee Benefits	1,343.13
6XX Supplies and Materials	2,581.94
	12,318.02
019 Subtotal	
020 Supplies	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,928.43
021 Science	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,355.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	334,605.24



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						66,997.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						262,441.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						334,605.24	(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)						-5,166.79	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Arts	13,648.80	1,218.40	12,430.40
002 Capital Investment/Deferred Maintenance	0.00	7,816.38	-7,816.38
003 E-rate	0.00	7,542.56	-7,542.56
004 Gifted and Talented	1,700.00	1,700.00	0.00
005 IDEA Part B	26,294.56	39,643.00	-13,348.44
006 KEDS-Data System	1,006.62	132.00	874.62
007 Medicaid	4,950.79	0.00	4,950.79
008 CSCT Medicaid	92,674.48	0.00	92,674.48
009 OTO Full-Time Kindergarten	0.00	10,393.76	-10,393.76
010 Repair & Maintenance	2,052.00	2,052.00	0.00
012 Special Ed Mini-Grant	4,240.00	111,460.60	-107,220.60
013 State OTO Indian Education for All	2,875.27	3,492.12	-616.85
015 Title I, Part A, Improving Basic Programs	74,186.00	102,329.00	-28,143.00
016 Title II, Part A, Teacher/Principal Train/Recruit	18,979.00	27,558.00	-8,579.00
017 Title II, Part D, Ed Technology	40.00	371.99	-331.99
018 Title IV, Part A, Safe & Drug-Free	948.00	2,293.19	-1,345.19
019 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	9,736.08	12,318.02	-2,581.94
020 Supplies	0.00	2,928.43	-2,928.43
021 Science	1,500.00	1,355.79	144.21
111 Corrections	7,609.56	0.00	7,609.56
Total	<u>262,441.16</u>	<u>334,605.24</u>	<u>-72,164.08</u>



Trustees' Financial Summary

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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
5300 Operating Transfers from Other Funds	6,835.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,835.77	0.00

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,269.26	6,035.70
2XX Personal Services - Employee Benefits	439.26	244.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,708.52	6,280.56

Schedule Of Changes Worksheet

Beginning Fund Balance	11,227.25	(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		6,280.56 (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)	4,946.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	6,175.83	3,067.62
2114 County Metal Mines License Taxes	53,739.35	49,080.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,915.18	52,148.17

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		
8XX Other Expenditures	19,841.92	12,462.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,841.92	12,462.13

Schedule Of Changes Worksheet

Beginning Fund Balance	171,741.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,148.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,462.13	(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)	211,427.14	(5)



Trustees' Financial Summary

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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
1111 District Levy - Real Property	19,175.22	17,628.95
1112 District Levy - Personal Property	677.46	1,251.73
1114 District Levy - Pers Prop/Mobile Homes	12.30	7.83
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	57.71	1,073.45
1190 Penalties and Interest on Taxes	74.91	74.44
1510 Interest Earnings	4.79	10.32
3281 State Technology Aid	1,694.06	3,581.70
6100 Material Prior Period Revenue Adjustments	0.00	-878.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,696.45	22,749.79

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	14,361.44	16,420.72
6XX Supplies and Materials	513.93	122.71
7XX Property and Equipment Acquisition	1,391.68	2,819.00
329 State Miscellaneous Grants		
1XXX Instruction		
6XX Supplies and Materials	1,047.99	0.00
7XX Property and Equipment Acquisition	3,579.20	3,861.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,894.24	23,224.36



Trustees' Financial Summary

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

Schedule Of Changes Worksheet

Beginning Fund Balance						375.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,749.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,224.36 (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)						-98.76 (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	53,672.66	55,981.24
1112 District Levy - Personal Property	2,001.64	3,894.60
1114 District Levy - Pers Prop/Mobile Homes	40.03	22.91
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	168.97	3,435.29
1190 Penalties and Interest on Taxes	236.35	229.02
1510 Interest Earnings	2,832.90	1,077.54
3120 State Guaranteed Tax Base Aid	47,200.81	43,852.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106,153.36	108,493.58

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	100,000.00	100,000.00
850 Interest on Debt	11,950.00	9,400.00
860 Agent Fees/Issuance Costs	250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	112,200.00	109,400.00

Schedule Of Changes Worksheet

Beginning Fund Balance	50,010.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108,493.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,400.00	(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)	49,103.76	(5)



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**** Recalculated ****

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	25.98	3.20
5400 Proceeds from Long-Term Liabilities	77,984.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,009.98	3.20

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		
3XX Purchased Professional and Technical Services	77,984.00	0.00
8XX Other Expenditures	104.93	977.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	78,088.93	977.32

Schedule Of Changes Worksheet

Beginning Fund Balance	975.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		977.32 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1.40 (5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,177.27	746.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,177.27	746.57

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	753.99	294.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	753.99	294.00

Schedule Of Changes Worksheet

Beginning Fund Balance	33,722.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	746.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	294.00	(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)	34,174.74	(5)



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Detail Expenditure

Fund	Account	Description	2008 Value	2009 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	67,998.20	73,229.53
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	11,435.39	12,858.36
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	842,150.04	834,751.23
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,245.89	12,962.18
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	77,013.46	73,314.67
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	42,379.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	42,379.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,124.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	61,025.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	102,554.47
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2011 Maximum Budget: 100%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	91,399.83	0.00	0.00	0.00
280	1XXX	2XX	6,422.83	0.00	0.00	0.00
280	1XXX	3XX	840.30	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	628.73	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	3,262.78	0.00	0.00	0.00
Totals			102,554.47	0.00	0.00	102,554.47

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

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



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	64,934.00	0.00	0.00	0.00	64,934.00
Land Improvements	4,500.00	0.00	0.00	0.00	4,500.00
Buildings	3,661,573.00	0.00	0.00	0.00	3,661,573.00
Machinery and Equipment	112,649.00	0.00	0.00	0.00	112,649.00
Totals at Historical Cost	3,843,656.00	0.00	0.00	0.00	3,843,656.00
Less Accumulated Depreciation For:					
Improvement Accum	675.00	0.00	225.00	0.00	900.00
Building Accum	1,187,336.00	0.00	72,201.00	0.00	1,259,537.00
Machinery and Equipment Accum	91,264.00	0.00	7,150.00	0.00	98,414.00
Total Accumulated Depreciation	1,279,275.00	0.00	79,576.00	0.00	1,358,851.00
Governmental Activities, Capital Assets, net	2,564,381.00	0.00	-79,576.00	0.00	2,484,805.00

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

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

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	3,326.00	0.00	0.00
School Administration (24XX)	1,345.00	0.00	0.00
Operations and Maintenance (26XX)	442.00	0.00	0.00
Food Service (31XX)	2,037.00	0.00	0.00
Total Depreciation for FY2009	7,150.00	0.00	0.00

*** 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*							
Bonds							
05/15/2003	300,000.00	0.00	100,000.00	0.00	200,000.00	100,000.00	100,000.00
Compensated Absences	37,424.18	0.00	0.00	1,627.99	35,796.19	0.00	35,796.19
Loans Payable	60,873.12	0.00	5,280.58	0.00	55,592.54	5,461.18	50,131.36
Total Governmental Activity Long-Term Liabilities	398,297.30	0.00	105,280.58	1,627.99	291,388.73	105,461.18	185,927.55

* 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.