



# Trustees' Financial Summary

**FY2008-09**

**Submit ID: 0495-46371439**

**25 Lewis & Clark County  
0495 Wolf Creek Elem**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** B J Young

**Phone #:** (406) 235-4374

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

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

**Chair, Board of Trustees:** Kim Ryan

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

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

**County Superintendent:** Marsha Davis

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

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

## Software

Accounting Package: Manual

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>
001	Title I Improving Basic Programs	FEDERAL	25-0495-3105	84.010A
123	Craig Closing	LOCAL	none	
124	PPL Grant	LOCAL		
334	State OTO Indian Education for All	STATE	334-IEA	state
366	Capt Inv/deferred maintenance	STATE	366-CIDM	
367	Full Time Kindergarten	STATE	368-FTK	
368	K-12 Ed Data Systems	STATE	368-EDS	
444	OTO Weatherization & Def. Maint	STATE	state	
555	Rural Education Achievement Program	FEDERAL	555-REAP	84.358A



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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)	12,871.86	5,015.22	16,282.00	484.05
02	Taxes Receivable - Real and Personal (120-149)	990.97	9.51		
03	Taxes Receivable - Protested (150-159)	1,251.63	24.30		
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>	15,114.46	5,049.03	16,282.00	484.05
<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)	2,242.60	33.81		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,242.60	33.81		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,871.86	5,015.22	16,282.00	484.05
52	<b>TOTAL FUND BALANCE/EQUITY</b>	12,871.86	5,015.22	16,282.00	484.05
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,114.46	5,049.03	16,282.00	484.05



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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)	5,527.22	8,212.98	49,687.72	
02	Taxes Receivable - Real and Personal (120-149)	7.38			
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>	5,534.60	8,212.98	49,687.72	
<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)	7.38			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	7.38			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,527.22	8,212.98	49,687.72	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,527.22	8,212.98	49,687.72	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,534.60	8,212.98	49,687.72	



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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)				
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>				
<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		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)	695.92	2,593.10		
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>	695.92	2,593.10		
<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)				
48	Fund Balance for Budget (961-970)	695.92	2,593.10		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	695.92	2,593.10		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	695.92	2,593.10		



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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)		1,503.63		
02	Taxes Receivable - Real and Personal (120-149)		9.48		
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>		1,513.11		
<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)		9.48		
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>		9.48		
<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)		1,503.63		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,503.63		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,513.11		





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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)			2,497.10	417.00
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)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,497.10	417.00
<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			2,497.10	417.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,497.10	417.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,497.10	417.00



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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)		16,588.76		
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>		16,588.76		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		16,588.76		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		16,588.76		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		16,588.76		



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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	73,702.88	36,833.11
1190 Penalties and Interest on Taxes	74.86	126.56
1510 Interest Earnings	4,439.55	1,898.84
1900 Other Revenue from Local Sources	81.00	0.00
3110 Direct State Aid	32,026.66	37,196.84
3111 Quality Educator	4,505.42	4,514.33
3112 At Risk Student	3,378.74	3,033.71
3113 Indian Education For All	224.40	265.20
3115 State Spec Ed Allowable Cost Pymt to Districts	1,151.12	1,933.10
3444 State School Block Grant	2,414.04	2,432.39
3445 State Combined Fund School Block Grant	0.00	867.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	121,998.67	89,101.33

### 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	31,824.21	32,463.62
2XX Personal Services - Employee Benefits	455.16	320.87
3XX Purchased Professional and Technical Services	1,277.05	538.69
6XX Supplies and Materials	2,712.29	8,302.31
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	0.00	2,545.00
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	1,251.74	597.58
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,900.36	2,756.27
2XX Personal Services - Employee Benefits	4,390.29	4,333.96
3XX Purchased Professional and Technical Services	1,334.78	2,677.65
5XX Other Purchased Services	1,195.39	1,069.01
6XX Supplies and Materials	426.71	868.05
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	6,602.64	6,797.24
2XX Personal Services - Employee Benefits	550.00	700.00
4XX Purchased Property Services	12,991.41	10,372.30
5XX Other Purchased Services	2,312.00	2,312.00
6XX Supplies and Materials	1,916.92	1,675.81
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	380.00	669.49



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

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

PRC Program Function Object	2008 Value	2009 Value
<b>280 Special Education - Local and State</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	1,277.73	2,145.71
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	8,691.39	9,039.06
2XX Personal Services - Employee Benefits	550.00	700.00
6XX Supplies and Materials	114.15	1,238.40
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	801.46	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	83,955.68	92,123.02

### Schedule Of Changes Worksheet

Beginning Fund Balance		15,893.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		89,101.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		92,123.02 (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)		12,871.86 (5)





# Trustees' Financial Summary

FY2008-09

Submit ID: 0495-46371439

25 Lewis & Clark County  
0495 Wolf Creek Elem

## 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	2,816.15	97.30
1190 Penalties and Interest on Taxes	1.45	4.84
1510 Interest Earnings	254.76	169.78
2220 County On-Schedule Trans Reimb	2,347.94	1,648.22
3210 State On-Schedule Trans Reimb	2,347.95	1,648.22
3444 State School Block Grant	65.46	65.96

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,833.71	3,634.32
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### 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>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	1,051.24	1,181.37
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	4,695.53	3,294.20
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	17.06	0.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,763.83	4,475.57
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### Schedule Of Changes Worksheet

Beginning Fund Balance	5,856.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,634.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,475.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,015.22	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County  
0495 Wolf Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

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

### 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	16,282.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,282.00	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County  
0495 Wolf Creek Elem

## 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	1,930.63	1,172.50
1621 Lunch Sales	1,576.00	0.00
3220 State Food Services Match	3.45	5.73
4550 Federal Child Nutrition	0.00	1,369.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,510.08	2,548.22

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	956.07	623.05
6XX Supplies and Materials	2,606.72	2,343.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,562.79	2,967.04

### Schedule Of Changes Worksheet

Beginning Fund Balance	902.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,548.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,967.04	(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)	484.05	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County  
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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	1,055.88	0.00
1510 Interest Earnings	137.41	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,193.29	0.00

### 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	5,527.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,527.22	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County  
0495 Wolf Creek Elem

## 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	150.54	184.42
2240 County Retirement Distribution	6,164.92	6,868.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,315.46	7,052.47

### 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	4,373.63	4,239.27
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	144.47	154.27
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	398.60	359.93
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	907.41	887.62
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,194.46	1,180.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,018.57	6,821.45

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,981.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,052.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,821.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year       0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year       0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,212.98	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2009 Value
<b>001 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	39,125.00
<b>123 Craig Closing</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	179.85
6100 Material Prior Period Revenue Adjustments	-20.00
<b>123 Subtotal</b>	159.85
<b>124 PPL Grant</b>	
1900 Other Revenue from Local Sources	1,000.00
<b>334 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	500.00
<b>368 K-12 Ed Data Systems</b>	
3680 K-12 Education Data Systems	30.92
<b>555 Rural Education Achievement Program</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	2,537.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	43,353.13

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

PRC Program Function Object	2009 Value
<b>001 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	21,421.00
2XX Personal Services - Employee Benefits	2,957.00
3XX Purchased Professional and Technical Services	4,129.54
6XX Supplies and Materials	3,909.02
<b>001 Subtotal</b>	32,416.56
<b>123 Craig Closing</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
5XX Other Purchased Services	546.90
<b>334 State OTO Indian Education for All</b>	
<b>365 OTO Indian Education for All</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	500.00
<b>366 Capt Inv/deferred maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	



# Trustees' Financial Summary

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25 Lewis & Clark County  
0495 Wolf Creek Elem

## 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>366 Capt Inv/deferred maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
5XX Other Purchased Services	26,429.15
<b>444 OTO Weatherization &amp; Def. Maint</b>	
<b>364 OTO Weatherization/Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
5XX Other Purchased Services	1,941.75
<b>555 Rural Education Achievement Program</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,537.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	64,371.72

### Schedule Of Changes Worksheet

Beginning Fund Balance	70,706.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,353.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,371.72	(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)	49,687.72	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Improving Basic Programs	39,125.00	32,416.56	6,708.44
123 Craig Closing	159.85	546.90	-387.05
124 PPL Grant	1,000.00	0.00	1,000.00
334 State OTO Indian Education for All	500.00	500.00	0.00
366 Capt Inv/deferred maintenance	0.00	26,429.15	-26,429.15
368 K-12 Ed Data Systems	30.92	0.00	30.92



# Trustees' Financial Summary

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25 Lewis & Clark County  
0495 Wolf Creek Elem

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
444 OTO Weatherization & Def. Maint	0.00	1,941.75	-1,941.75
555 Rural Education Achievement Program	2,537.36	2,537.36	0.00
<b>Total</b>	<u>43,353.13</u>	<u>64,371.72</u>	<u>-21,018.59</u>





# Trustees' Financial Summary

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25 Lewis & Clark County  
0495 Wolf Creek Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 19 - Non-Operating Fund

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	44,607.12	0.00
1190 Penalties and Interest on Taxes	90.88	0.00
1510 Interest Earnings	4,025.78	0.00
6100 Material Prior Period Revenue Adjustments	1.11	0.00
9710 Residual Equity Transfers In	818.52	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	49,543.41	0.00

### 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>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	4,800.00	0.00
2XX Personal Services - Employee Benefits	303.05	0.00
6XX Supplies and Materials	1,336.59	0.00
<b>25XX Support Services - Business</b>		
5XX Other Purchased Services	3,018.76	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	20.00	0.00
2XX Personal Services - Employee Benefits	284.82	0.00
4XX Purchased Property Services	5,821.06	0.00
5XX Other Purchased Services	605.00	0.00
<b>999 Undistributed</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	39,997.35	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	56,186.63	0.00



# Trustees' Financial Summary

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25 Lewis & Clark County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 19 - Non-Operating Fund

**Schedule Of Changes Worksheet**

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



# Trustees' Financial Summary

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25 Lewis & Clark County  
0495 Wolf Creek Elem

## 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	33.45	20.49
3281 State Technology Aid	79.57	194.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	113.02	215.11

### 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	1,011.96	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,011.96	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	480.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	215.11	(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)	695.92	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	33.45	40.98
3445 State Combined Fund School Block Grant	860.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	894.16	40.98

### 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	2,552.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,593.10	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County  
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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
1111 District Levy - Real Property	1,312.35	0.00
1510 Interest Earnings	162.51	20.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,474.86	20.50

### 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	1,483.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.50	(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)	1,503.63	(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
1700 Student Extracurricular Activity Receipts	2,896.85	1,693.93
1900 Other Revenue from Local Sources	0.00	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,896.85	1,793.93

### 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	549.00	2,324.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	549.00	2,324.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,027.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,793.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,324.50	(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)	2,497.10	(5)



# Trustees' Financial Summary

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

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2008 Value	2009 Value
1900 Other Revenue from Local Sources	0.00	417.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	417.00

### 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	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	417.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	417.00	(5)



# Trustees' Financial Summary

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25 Lewis & Clark County  
0495 Wolf Creek Elem

## 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	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
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	31,824.21	32,463.62
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	499.34	4,730.20
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	373.84	84.85
XX	XXX 26XX 41X	Energy Utility Services	12,222.45	6,005.78
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





# Trustees' Financial Summary

FY2008-09

Submit ID: 0495-46371439

25 Lewis & Clark County  
0495 Wolf Creek Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,933.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,933.10

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	644.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,783.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,815.20
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

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

**Percentage of Special Ed Funding FY2011 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2008-09

Submit ID: 0495-46371439

25 Lewis & Clark County  
0495 Wolf Creek Elem

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	669.49	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	2,145.71	0.00	0.00	0.00	
<b>Totals</b>			2,815.20	0.00	0.00	0.00	2,815.20

*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

Submit ID: 0495-46371439

25 Lewis & Clark County  
0495 Wolf Creek Elem

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	32,000.00	0.00	0.00	0.00	32,000.00
Totals at Historical Cost	32,000.00	0.00	0.00	0.00	32,000.00
Governmental Activities, Capital Assets, net	32,000.00	0.00	0.00	0.00	32,000.00

\* 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.

<b>Depreciation by Function for FY2009</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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Total Depreciation for FY2009

\*\*\* Has comment.



# Trustees' Financial Summary

FY2008-09

Submit ID: 0495-46371439

25 Lewis & Clark County  
0495 Wolf Creek Elem

## Schedule of Changes in Long-Term Liabilities

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-

**Activities**

Total Activity Long-Term  
Liabilities

\* 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.