



# Trustees' Financial Summary

FY2008-09

Submit ID: 0026-05791084

02 Big Horn County  
0026 Wyola 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:** Dick Reich

**Phone #:** (406) 343-2722

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

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

**Chair, Board of Trustees:** Lois C. Howe

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

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

**County Superintendent:** Sandy Watts

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

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

## Software

Accounting Package: Black Mountain

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

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

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



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
005	Title I Improving Basic Programs	FEDERAL	0200263109	84.010A
006	Scott Foundation	LOCAL	Native Week	
007	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A081736	84.358A
008	Westmoreland Resources	LOCAL	Library	
009	State OTO Indian Education for All	STATE	OTO	state
014	Title I Accountability	FEDERAL	0200263108	84.348A
015	K-12 Education Data Systems	STATE	OTO	
016	The NWEA Foundation	LOCAL	OTO	
018	ARRA - Impact Aid School Construction Formula	FEDERAL	OTO	84.404
099	Prior Period Grand Adjustments	LOCAL	OTO	
641	Title III Part A English Language Acquisition	FEDERAL	4307824106	84.365A
701	JOM Summer Program	LOCAL	FY 06-07	
707	Crow Tribe - Classroom Addition	LOCAL	OTO	
801	Johnson O'Malley (JOM)	FEDERAL	FY 07-08	15.130
804	Title I, Part A, Improving Basic Programs	FEDERAL	0200263208	84.010A
805	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A071736	84.358A
810	State OTO Capital Invest & Deferred Maintenance	STATE	OTO	state
813	Coal Board	LOCAL	Sidewalks	
814	Title I, Part A, Improving Basic Programs	FEDERAL	0200263108	84.010A
816	Indian Student Achievement Prof. Dev.	STATE	0200264608	
819	Foundation For Community Vitality	LOCAL	OTO	
820	Johnson O'Malley (JOM)	FEDERAL	Summer School	15.130



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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)	71,618.26	23,933.49	75,763.23	693.44
02	Taxes Receivable - Real and Personal (120-149)	2,397.44	1,119.32	778.34	
03	Taxes Receivable - Protested (150-159)	4,496.20	2,604.16	1,540.38	
04	Receivables from Other Funds (160-179)			20,700.00	
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>	78,511.90	27,656.97	98,781.95	693.44
<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)	6,893.64	3,723.48	2,318.72	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,893.64	3,723.48	2,318.72	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	71,618.26	23,933.49	96,463.23	693.44
52	<b>TOTAL FUND BALANCE/EQUITY</b>	71,618.26	23,933.49	96,463.23	693.44
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	78,511.90	27,656.97	98,781.95	693.44



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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)		60,225.42	-139,850.25	2,692.76
02	Taxes Receivable - Real and Personal (120-149)	4.14			23.94
03	Taxes Receivable - Protested (150-159)				47.85
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>	4.14	60,225.42	-139,850.25	2,764.55
<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)	4.14			71.79
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4.14			71.79
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		60,225.42	-139,850.25	2,692.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>		60,225.42	-139,850.25	2,692.76
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4.14	60,225.42	-139,850.25	2,764.55



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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)			1,280.61	
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>			1,280.61	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,280.61	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,280.61	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,280.61	



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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)			164,314.01	75,000.00
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>			164,314.01	75,000.00
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)			20,700.00	
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>			20,700.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			143,614.01	75,000.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>			143,614.01	75,000.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			164,314.01	75,000.00



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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)		3,665.39		
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>		3,665.39		
<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)		3,665.39		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		3,665.39		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		3,665.39		



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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)				
02	Taxes Receivable - Real and Personal (120-149)		78.49		
03	Taxes Receivable - Protested (150-159)		99.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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>		178.05		
<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)		178.05		
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>		178.05		
<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)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		178.05		





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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	<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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<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	<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		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)			2,060.21	
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>			2,060.21	
<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			2,060.21	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,060.21	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,060.21	



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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)	16,615.51	45,196.24		
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>	16,615.51	45,196.24		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	16,615.51	45,196.24		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	16,615.51	45,196.24		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	16,615.51	45,196.24		



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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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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	64,611.64	57,500.67
1112 District Levy - Personal Property	709.73	341.61
1190 Penalties and Interest on Taxes	263.51	82.74
3110 Direct State Aid	201,891.97	202,550.63
3111 Quality Educator	35,648.71	32,455.10
3112 At Risk Student	7,129.90	7,264.86
3113 Indian Education For All	1,570.80	1,530.00
3114 American Indian Achievement Gap	15,400.00	12,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	22,472.66	13,878.20
3120 State Guaranteed Tax Base Aid	116,753.98	118,311.84
3444 State School Block Grant	13,552.61	13,655.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>480,005.51</b>	<b>460,371.26</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	173,964.44	181,707.60
2XX Personal Services - Employee Benefits	13,500.00	11,930.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	125,549.62	101,703.11
2XX Personal Services - Employee Benefits	5,500.00	3,300.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	26,855.61	61,441.78
2XX Personal Services - Employee Benefits	1,800.00	100.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	19,739.84	18,825.42
2XX Personal Services - Employee Benefits	300.00	1,150.00
3XX Purchased Professional and Technical Services	1,000.00	0.00
6XX Supplies and Materials	98.72	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	24,433.86	30,558.17
2XX Personal Services - Employee Benefits	1,800.00	2,000.00
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	75,000.00	0.00



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

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	469,542.09	412,716.08
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### Schedule Of Changes Worksheet

Beginning Fund Balance		23,963.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		460,371.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		412,716.08 (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)		71,618.26 (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	20,632.92	24,669.54
1112 District Levy - Personal Property	383.22	111.10
1190 Penalties and Interest on Taxes	154.20	41.85
1900 Other Revenue from Local Sources	60.00	0.00
2220 County On-Schedule Trans Reimb	10,729.34	10,755.00
3210 State On-Schedule Trans Reimb	10,729.36	10,755.00
3444 State School Block Grant	1,376.58	1,387.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>44,065.62</b>	<b>47,719.53</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	0.00	1,079.54
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	43,466.36	46,916.89
2XX Personal Services - Employee Benefits	1,900.00	2,825.00
4XX Purchased Property Services	0.00	413.00
5XX Other Purchased Services	725.45	1,454.66
6XX Supplies and Materials	13,085.23	7,107.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>59,177.04</b>	<b>59,796.74</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						36,010.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,719.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,796.74 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,933.49 (5)



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## 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
1111 District Levy - Real Property	20,229.18	19,119.52
1112 District Levy - Personal Property	258.45	107.37
1190 Penalties and Interest on Taxes	100.30	28.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20,587.93	19,255.75

### 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	77,207.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,255.75	(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)	96,463.23	(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	36,950.37	45,013.22
1621 Lunch Sales	3,849.07	6,194.94
1900 Other Revenue from Local Sources	22.64	123.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	40,822.08	51,331.32

### 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	4,923.75	199.53
5XX Other Purchased Services	1,471.78	1,866.10
6XX Supplies and Materials	36,587.75	49,635.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	42,983.28	51,700.82

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,062.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,331.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,700.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00   Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00   Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	693.44	(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
<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		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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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

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

PRC Revenue	2008 Value	2009 Value
2240 County Retirement Distribution	110,000.00	117,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	110,000.00	117,000.00

### 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>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	46,904.21	37,789.15
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	20,552.78	18,397.18
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	10,957.22	14,183.33
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	6,676.80	7,395.04
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,853.67	6,240.74
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	127.78	0.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	470.00	549.64
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,515.56	4,943.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	97,058.02	89,498.49



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						32,723.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						117,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,498.49 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						60,225.42 (5)



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

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

PRC Revenue	2009 Value
<b>006 Scott Foundation</b>	
1920 Contributions/Donations from Private Sources	1,800.00
<b>007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,876.00
<b>008 Westmoreland Resources</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>009 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	731.00
<b>015 K-12 Education Data Systems</b>	
3680 K-12 Education Data Systems	254.23
<b>016 The NWEA Foundation</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>018 ARRA - Impact Aid School Construction Formula</b>	
7600 ARRA - Impact Aid, Formula Construction	18,647.00
<b>099 Prior Period Grand Adjustments</b>	
6100 Material Prior Period Revenue Adjustments	10,745.98
<b>701 JOM Summer Program</b>	
4140 Federal Johnson O'Malley (JOM)	9,000.00
<b>801 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	6,302.81
6100 Material Prior Period Revenue Adjustments	8,425.98
<b>801 Subtotal</b>	14,728.79
<b>805 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,368.00
<b>813 Coal Board</b>	
3340 State Coal Board Grants	6,000.00
<b>819 Foundation For Community Vitality</b>	
1920 Contributions/Donations from Private Sources	12,800.00
<b>820 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	1,348.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	111,299.02

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

PRC Program Function Object	2009 Value
<b>005 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	





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

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

PRC Program Function Object	2009 Value
<b>005 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	95,108.45
2XX Personal Services - Employee Benefits	16,572.74
3XX Purchased Professional and Technical Services	16,400.00
5XX Other Purchased Services	3.00
6XX Supplies and Materials	9,283.00
	137,367.19
<b>005 Subtotal</b>	
<b>006 Scott Foundation</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	1,800.00
<b>007 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	19,180.56
2XX Personal Services - Employee Benefits	4,695.44
	23,876.00
<b>007 Subtotal</b>	
<b>008 Westmoreland Resources</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	704.43
<b>009 State OTO Indian Education for All</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	731.00
<b>014 Title I Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	22,881.67
2XX Personal Services - Employee Benefits	4,536.58
	27,418.25
<b>014 Subtotal</b>	
<b>016 The NWEA Foundation</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	154.90
<b>641 Title III Part A English Language Acquisition</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	



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

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

PRC Program Function Object	2009 Value
<b>641 Title III Part A English Language Acquisition</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,679.13
<b>707 Crow Tribe - Classroom Addition</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	3,383.65
<b>804 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	269.52
<b>805 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,713.00
<b>810 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	60,402.90
<b>813 Coal Board</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	6,000.00
<b>814 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,727.00
<b>816 Indian Student Achievement Prof. Dev.</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,236.50
2XX Personal Services - Employee Benefits	317.40
3XX Purchased Professional and Technical Services	2,920.05
5XX Other Purchased Services	520.00
	6,993.95
<b>816 Subtotal</b>	
<b>819 Foundation For Community Vitality</b>	
<b>8XX Community Services Programs</b>	
<b>33XX Community Services</b>	
1XX Personal Services - Salaries	5,212.32
<b>910 Food Services</b>	





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

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 Title I Accountability	0.00	27,418.25	-27,418.25
015 K-12 Education Data Systems	254.23	0.00	254.23
016 The NWEA Foundation	1,000.00	154.90	845.10
018 ARRA - Impact Aid School Construction Formula	18,647.00	0.00	18,647.00
099 Prior Period Grand Adjustments	10,745.98	0.00	10,745.98
641 Title III Part A English Language Acquisition	0.00	1,679.13	-1,679.13
701 JOM Summer Program	9,000.00	0.00	9,000.00
707 Crow Tribe - Classroom Addition	0.00	3,383.65	-3,383.65
801 Johnson O'Malley (JOM)	14,728.79	0.00	14,728.79
804 Title I, Part A, Improving Basic Programs	0.00	269.52	-269.52
805 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,368.00	4,713.00	4,655.00
810 State OTO Capital Invest & Deferred Maintenance	0.00	60,402.90	-60,402.90
813 Coal Board	6,000.00	6,000.00	0.00
814 Title I, Part A, Improving Basic Programs	0.00	12,727.00	-12,727.00
816 Indian Student Achievement Prof. Dev.	0.00	6,993.95	-6,993.95
819 Foundation For Community Vitality	12,800.00	7,906.71	4,893.29
820 Johnson O'Malley (JOM)	1,348.02	1,348.02	0.00
<b>Total</b>	<b>111,299.02</b>	<b>297,475.65</b>	<b>-186,176.63</b>



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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	723.85	737.89
1112 District Levy - Personal Property	3.98	3.77
1190 Penalties and Interest on Taxes	0.74	0.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	728.57	742.38

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

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,485.87	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,485.87	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,950.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	742.38	(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)	2,692.76	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2008 Value	2009 Value
1910 Rentals	15,092.61	3,130.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,092.61	3,130.00

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,272.18	10,036.15
6XX Supplies and Materials	5,951.71	470.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,223.89	10,506.61

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,657.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,130.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,506.61	(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)	1,280.61	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	7,188.99	3,062.63
1900 Other Revenue from Local Sources	7,412.12	26,376.26
4820 Federal Impact Aid - Title VIII	444,459.54	389,365.05
6100 Material Prior Period Revenue Adjustments	0.00	1,679.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>459,060.65</b>	<b>420,483.07</b>

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	81,183.90	79,677.27
2XX Personal Services - Employee Benefits	13,824.34	11,487.67
3XX Purchased Professional and Technical Services	0.00	4,880.00
4XX Purchased Property Services	0.00	11,450.40
5XX Other Purchased Services	1,140.99	8,409.02
6XX Supplies and Materials	16,567.84	32,432.72
8XX Other Expenditures	9,866.00	0.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	48,887.74	45,713.00
5XX Other Purchased Services	3,803.03	17,271.86
6XX Supplies and Materials	1,759.71	3,124.46
810 Dues and Fees	0.00	3,329.77
8XX Other Expenditures	31.00	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	1,280.81	13,916.61
2XX Personal Services - Employee Benefits	112.24	3,253.23
4XX Purchased Property Services	0.00	528.51
6XX Supplies and Materials	11,605.59	1,541.83
810 Dues and Fees	0.00	420.00
8XX Other Expenditures	175.00	0.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	0.00	2,055.00
6XX Supplies and Materials	2,053.86	2,214.13
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	43,271.44	28,643.56
2XX Personal Services - Employee Benefits	5,841.98	8,898.47
4XX Purchased Property Services	28,266.88	35,948.74
5XX Other Purchased Services	21,226.00	21,260.00
6XX Supplies and Materials	43,212.87	40,996.19
810 Dues and Fees	0.00	80.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2008 Value	2009 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	20,722.26	18,825.58
			2XX Personal Services - Employee Benefits	3,815.94	2,980.56
			6XX Supplies and Materials	0.00	174.90
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	500.00	0.00
			2XX Personal Services - Employee Benefits	43.82	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	3,500.00	4,375.00
			2XX Personal Services - Employee Benefits	306.71	425.42
			3XX Purchased Professional and Technical Services	100.00	200.00
			5XX Other Purchased Services	0.00	1,462.47
			6XX Supplies and Materials	3,177.73	2,772.83
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	118.24	654.72
			2XX Personal Services - Employee Benefits	10.36	63.66
			6XX Supplies and Materials	4,026.68	2,465.74
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	0.00	1,926.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>370,432.96</u>	<u>413,859.69</u>





# Trustees' Financial Summary

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

### 26 - Impact Aid Fund

**Schedule Of Changes Worksheet**

Beginning Fund Balance		136,990.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		420,483.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		413,859.69	(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)		143,614.01	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 27 - Litigation Reserve Fund

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

PRC Revenue	2008 Value	2009 Value
5300 Operating Transfers from Other Funds	75,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	75,000.00	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	75,000.00	(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)	75,000.00	(5)



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

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

PRC Revenue	2008 Value	2009 Value
3281 State Technology Aid	535.87	1,096.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	535.87	1,096.97

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
6XX Supplies and Materials	1,412.20	1,096.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,412.20	1,096.97

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,096.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,096.97	(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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## 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
3445 State Combined Fund School Block Grant	3,637.74	3,665.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,637.74	3,665.39

### 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>		
6XX Supplies and Materials	3,684.04	0.00
<b>23XX Support Services - General Administration</b>		
6XX Supplies and Materials	949.09	0.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	800.00	0.00
6XX Supplies and Materials	4,416.20	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,849.33	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,665.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	3,665.39	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	39.25	4.56
1112 District Levy - Personal Property	0.00	0.99
1190 Penalties and Interest on Taxes	10.52	0.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	49.77	6.04

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,256.57	0.00
6XX Supplies and Materials	0.00	6.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,256.57	6.04

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6.04	(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)		0.00 (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	0.00	2,153.29
1XXX Revenues from Student Activities	2,339.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,339.35	2,153.29

### 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	2,338.81	2,039.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,338.81	2,039.44

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,946.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,153.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,039.44	(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)	2,060.21	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2008 Value	2009 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	40,462.10	39,330.13
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	3,071.10	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	340,695.06	363,935.67
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,788.70	637.40
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	21,135.34	23,288.91
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	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

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,409.00
b. Related Services Block Grant Entitlement	3,469.20
c. Total Entitlements Subject to Reversion	13,878.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,458.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	41,956.46
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

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	18,825.42	0.00	0.00	18,825.58
280	1XXX	2XX	1,150.00	0.00	0.00	2,980.56
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	0.00	0.00	0.00	174.90
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	0.00	0.00	0.00	0.00
<b>Totals</b>			19,975.42	0.00	0.00	41,956.46

*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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## 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>
Land	16,111.03	0.00	0.00	0.00	16,111.03
Buildings	999,792.20	163,922.23	0.00	0.00	1,163,714.43
Machinery and Equipment	244,462.88	131,810.50	0.00	0.00	376,273.38
Totals at Historical Cost	1,260,366.11	295,732.73	0.00	0.00	1,556,098.84
Governmental Activities, Capital Assets, net	1,260,366.11	295,732.73	0.00	0.00	1,556,098.84

\* 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>
Unallocated	41,987.44	0.00	0.00
Total Depreciation for FY2009	41,987.44	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-
<b>Governmental Activities*</b>							
Compensated Absences	11,321.29	8,678.23	0.00	0.00	19,999.52	0.00	19,999.52
Total Governmental Activity Long-Term Liabilities	11,321.29	8,678.23	0.00	0.00	19,999.52	0.00	19,999.52

\* 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.