



Trustees' Financial Summary

FY2008-09

Submit ID: 1196-21227615

**56 Yellowstone County
1196 Yellowstone Academy Elem**

**** Recalculated ****

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Jeannie Cantrell

Phone #: (406) 656-2198

(Signature)

(Date)

Chair, Board of Trustees: Nathan Nunberg

(Signature)

(Date)

County Superintendent: A J Micheletti

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
102	MISCELLANEOUS	LOCAL	102	NONE
106	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A0673313	84.358A
107	VO-ED	LOCAL	107	NONE
108	VO-ED PROJECT INCOME	LOCAL	108	NONE
109	Title IV, Part A, Safe & Drug-Free	FEDERAL	56-0965-16-08	84.186A
148	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	56-1196-14-08	84.367
149	Title II Part A	FEDERAL	56-1196-14-09	84.367
318	Title I, Part A, Improving Basic Programs	FEDERAL	56-1196-31-08	84.010A
319	Title I, Part A, Improving Basic Programs	FEDERAL	56-1196-31-09	84.010A
608	Title II, Part D, Ed Technology	FEDERAL	56-1196-60-08	84.318
609	Title II, Part D, Ed Technology	FEDERAL	56-1196-60-09	84.318



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	249,406.07	125.25		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	249,406.07	125.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	249,406.07	125.25		
52	TOTAL FUND BALANCE/EQUITY	249,406.07	125.25		
53	TOTAL LIABILITIES AND FUND BALANCE	249,406.07	125.25		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		-2,041.01	1,096,348.67	
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)		2,157.00	47,495.06	
06	Other Current Assets (190-210)			140,500.97	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		115.99	1,284,344.70	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			17,468.91	
48	Fund Balance for Budget (961-970)		115.99	1,266,875.79	
52	TOTAL FUND BALANCE/EQUITY		115.99	1,284,344.70	
53	TOTAL LIABILITIES AND FUND BALANCE		115.99	1,284,344.70	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				583.20
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				583.20
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				583.20
52	TOTAL FUND BALANCE/EQUITY				583.20
53	TOTAL LIABILITIES AND FUND BALANCE				583.20



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,986.63	0.10		
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	TOTAL ASSETS AND OTHER DEBITS	2,986.63	0.10		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,986.63	0.10		
52	TOTAL FUND BALANCE/EQUITY	2,986.63	0.10		
53	TOTAL LIABILITIES AND FUND BALANCE	2,986.63	0.10		



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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)
ASSETS AND OTHER DEBITS					
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88,953.73	8,100.90		
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	88,953.73	8,100.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	88,953.73	8,100.90		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	88,953.73	8,100.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	88,953.73	8,100.90		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2008 Value	2009 Value
1320 Tuition from Schl Dists Within State	300,000.00	200,861.00
1510 Interest Earnings	10,312.16	5,629.30
1900 Other Revenue from Local Sources	0.00	9.21
3110 Direct State Aid	193,371.75	182,362.50
3111 Quality Educator	67,702.80	64,137.53
3112 At Risk Student	28,626.66	30,151.43
3113 Indian Education For All	1,836.00	1,672.80
3114 American Indian Achievement Gap	2,200.00	1,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	604,049.37	486,623.77

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	531,127.70	504,055.61
365 OTO Indian Education for All		
1XXX Instruction		
6XX Supplies and Materials	1,836.00	1,672.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	532,963.70	505,728.41

Schedule Of Changes Worksheet

Beginning Fund Balance	268,510.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	486,623.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	505,728.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	249,406.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2008 Value	2009 Value
2220 County On-Schedule Trans Reimb	15,390.00	15,390.00
3210 State On-Schedule Trans Reimb	15,390.00	15,390.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,780.00	30,780.00

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

PRC Program Function Object	2008 Value	2009 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	27,347.89	25,774.69
3XX Purchased Professional and Technical Services	160.00	160.00
4XX Purchased Property Services	3,272.11	2,712.97
6XX Supplies and Materials	0.00	2,132.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,780.00	30,780.00

Schedule Of Changes Worksheet

Beginning Fund Balance	125.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,780.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,780.00	(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)		125.25 (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	105,192.00	108,766.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,192.00	108,766.00

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		
2XX Personal Services - Employee Benefits	90,333.94	89,776.75
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,269.71	3,516.11
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,321.10	9,541.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,265.52	5,930.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	105,190.27	108,764.67

Schedule Of Changes Worksheet

Beginning Fund Balance	114.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108,766.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,764.67	(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)		115.99 (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
102 MISCELLANEOUS	
1320 Tuition from Schl Dists Within State	604,048.17
1510 Interest Earnings	33,385.18
1900 Other Revenue from Local Sources	178,854.70
3355 Medicaid - Miscellaneous	1,200,000.00
3650 OTO Indian Education for All	799.23
3680 K-12 Education Data Systems	230.18
102 Subtotal	2,017,317.46
106 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,140.41
107 VO-ED	
1920 Contributions/Donations from Private Sources	100,940.78
108 VO-ED PROJECT INCOME	
1900 Other Revenue from Local Sources	7,917.00
109 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,593.76
148 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,899.00
149 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,395.00
318 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	7,493.00
319 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	302,545.00
608 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,794.15
609 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,453.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,468,488.56

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

PRC Program Function Object	2009 Value
102 MISCELLANEOUS	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	833,016.78
2XX Personal Services - Employee Benefits	414,049.49



Trustees' Financial Summary

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**** Recalculated ****

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
102 MISCELLANEOUS	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,770.01
5XX Other Purchased Services	4,996.38
6XX Supplies and Materials	56,321.61
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	131,041.88
222X Educational Media Services	
1XX Personal Services - Salaries	19,264.78
6XX Supplies and Materials	8,040.87
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	95,691.07
5XX Other Purchased Services	6,189.00
810 Dues and Fees	3,587.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	61,944.96
2XX Personal Services - Employee Benefits	4,027.28
5XX Other Purchased Services	12,773.68
6XX Supplies and Materials	12,467.78
810 Dues and Fees	1,900.40
25XX Support Services - Business	
1XX Personal Services - Salaries	128,044.05
2XX Personal Services - Employee Benefits	23,623.54
3XX Purchased Professional and Technical Services	6,301.00
4XX Purchased Property Services	2,686.19
5XX Other Purchased Services	3,481.93
6XX Supplies and Materials	18,966.51
7XX Property and Equipment Acquisition	6,562.09
810 Dues and Fees	1,170.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	36,270.00
2XX Personal Services - Employee Benefits	10,505.10
4XX Purchased Property Services	72,331.40
6XX Supplies and Materials	10,790.49
27XX Student Transportation Services	
1XX Personal Services - Salaries	39,169.77
2XX Personal Services - Employee Benefits	7,769.70
3XX Purchased Professional and Technical Services	70.00
4XX Purchased Property Services	8,344.50
5XX Other Purchased Services	1,127.41
6XX Supplies and Materials	10,387.93
102 Subtotal	2,056,684.58



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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
319 Subtotal	302,544.50
608 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,794.15
609 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	225.00
6XX Supplies and Materials	2,228.00
609 Subtotal	2,453.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,549,703.75

Schedule Of Changes Worksheet

Beginning Fund Balance	1,348,794.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,468,488.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,549,703.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 17,468.91 Less Last Year 703.52 (4b) 16,765.39		
	16,765.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,284,344.70	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 MISCELLANEOUS	2,017,317.46	2,056,684.58	-39,367.12
106 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,140.41	23,514.26	-1,373.85
107 VO-ED	100,940.78	141,410.75	-40,469.97
108 VO-ED PROJECT INCOME	7,917.00	7,921.55	-4.55
109 Title IV, Part A, Safe & Drug-Free	1,593.76	1,593.76	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
148 Title II, Part A, Teacher/Principal Train/Recruit	1,899.00	1,899.00	0.00
149 Title II Part A	2,395.00	2,395.00	0.00
318 Title I, Part A, Improving Basic Programs	7,493.00	7,493.20	-0.20
319 Title I, Part A, Improving Basic Programs	302,545.00	302,544.50	0.50
608 Title II, Part D, Ed Technology	1,794.15	1,794.15	0.00
609 Title II, Part D, Ed Technology	2,453.00	2,453.00	0.00
Total	2,468,488.56	2,549,703.75	-81,215.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

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

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	583.20	(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)	583.20	(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	528.65	1,067.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	528.65	1,067.16

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

PRC Program Function Object	2008 Value	2009 Value
465 Federal Miscellaneous Grants from OPI 1XXX Instruction 6XX Supplies and Materials	0.00	5,409.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,409.74

Schedule Of Changes Worksheet

Beginning Fund Balance	7,329.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,067.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,409.74	(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)	2,986.63	(5)



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

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

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

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		0.10 (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)		0.10 (5)



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Detail Expenditure

Fund	Account	Description	2008 Value	2009 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	730,031.15	807,892.66
XX	39X 1XXX 112	Certified Teacher Staff Salaries	82,470.75	91,150.30
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	708.91	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	900,375.97	1,007,396.70
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,070.58	7,364.68
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,750.44	1,804.85
XX	XXX 26XX 41X	Energy Utility Services	14,787.55	36,835.75
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	4,000.00	3,500.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

- a. Instructional Block Grant Entitlement
- b. Related Services Block Grant Entitlement
- c. Total Entitlements Subject to Reversion

Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion
[(c) * (1.33)] + [(d) * (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 504,055.61
- g. Special Education Reversion Amount
If $f = 0$ then $c = \text{reversion}$ ELSE
If $(e - f)$ is > 0 , then $[(e - f) * 0.75] = \text{reversion}$ 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

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	504,055.61	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	0.00	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	0.00	0.00	0.00	0.00	
Totals			504,055.61	0.00	0.00	0.00	504,055.61

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.



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Machinery and Equipment	52,726.83	0.00	6,562.09	0.00	59,288.92
Totals at Historical Cost	52,726.83	0.00	6,562.09	0.00	59,288.92
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	37,482.89	0.00	2,699.33	0.00	40,182.22
Total Accumulated Depreciation	37,482.89	0.00	2,699.33	0.00	40,182.22
Governmental Activities, Capital Assets, net	15,243.94	0.00	3,862.76	0.00	19,106.70

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

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

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	590.58	0.00	0.00
Support Services Students (21XX)	2,108.75	0.00	0.00
Total Depreciation for FY2009	2,699.33	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	47,877.47	7,147.43	0.00	0.00	55,024.90	8,253.74	46,771.16
Total Governmental Activity Long-Term Liabilities	47,877.47	7,147.43	0.00	0.00	55,024.90	8,253.74	46,771.16

* 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.