



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

**03 Blaine County
0034 Zurich 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: Lora Warburton

Phone #: (406) 357-2912

(Signature)

(Date)

Chair, Board of Trustees: LeAnna Johnson

(Signature)

(Date)

County Superintendent: Lisa Stroh

(Signature)

(Date)

Software

Accounting Package: Microsoft Excel

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.



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

**03 Blaine County
0034 Zurich Elem**

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
834	State OTO Weatherization & Deferred Maintenance	STATE	3640	state
835	State OTO Indian Education for All	STATE	3650	state
836	Capital Investment	STATE	3660	
837	Full Time Kindergarten	STATE	3670	
838	K-12 Education Data Systems	STATE	3680	
841	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	4120	84.358A
842	Title I, Part A, Improving Basic Programs	FEDERAL	4200	84.010A
890	Other Income	LOCAL	1900	



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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)	98,114.52	28,083.33		4,147.05
02	Taxes Receivable - Real and Personal (120-149)	828.30	412.67		
03	Taxes Receivable - Protested (150-159)	3,212.61	197.97		
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)	10,877.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	113,032.43	28,693.97		4,147.05
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,040.91	610.64		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,040.91	610.64		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	108,991.52	28,083.33		4,147.05
52	TOTAL FUND BALANCE/EQUITY	108,991.52	28,083.33		4,147.05
53	TOTAL LIABILITIES AND FUND BALANCE	113,032.43	28,693.97		4,147.05



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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)		17,708.61	24,432.07	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,028.60	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17,708.61	27,460.67	
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)		17,708.61	27,460.67	
52	TOTAL FUND BALANCE/EQUITY		17,708.61	27,460.67	
53	TOTAL LIABILITIES AND FUND BALANCE		17,708.61	27,460.67	



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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)			8,311.20	
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			8,311.20	
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)			8,311.20	
52	TOTAL FUND BALANCE/EQUITY			8,311.20	
53	TOTAL LIABILITIES AND FUND BALANCE			8,311.20	



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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				



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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)	5,991.38	1,878.39		
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	TOTAL ASSETS AND OTHER DEBITS	5,991.38	1,878.39		
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)	5,991.38	1,878.39		
52	TOTAL FUND BALANCE/EQUITY	5,991.38	1,878.39		
53	TOTAL LIABILITIES AND FUND BALANCE	5,991.38	1,878.39		



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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				



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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				



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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				



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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				



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

Balance Sheet

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



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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				



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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				



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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	18,439.29	42,411.39
1112 District Levy - Personal Property	684.69	694.46
1114 District Levy - Pers Prop/Mobile Homes	96.11	0.00
1116 District Levy - Net and Gross Proceeds	119.90	0.00
1130 Tax Title and Property Sales	8.16	0.00
1190 Penalties and Interest on Taxes	77.17	66.06
1510 Interest Earnings	3,804.62	1,198.49
1900 Other Revenue from Local Sources	1,097.48	399.91
3110 Direct State Aid	101,534.71	102,468.85
3111 Quality Educator	15,240.72	15,270.84
3112 At Risk Student	4,715.88	4,483.31
3113 Indian Education For All	918.00	897.60
3114 American Indian Achievement Gap	1,200.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	6,043.38	6,542.80
3120 State Guaranteed Tax Base Aid	0.00	1,754.46
3444 State School Block Grant	13,926.34	14,032.18
3460 Montana Oil and Gas Tax	20,153.11	65,994.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	188,059.56	257,015.28

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	117,508.80	119,325.18
2XX Personal Services - Employee Benefits	2,151.05	1,447.37
6XX Supplies and Materials	7,495.79	1,771.23
8XX Other Expenditures	1,981.42	1,005.16
222X Educational Media Services		
6XX Supplies and Materials	1,382.50	690.00
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	1,656.00
6XX Supplies and Materials	0.00	504.39
8XX Other Expenditures	0.00	5,338.64
24XX Support Services - School Administration		
1XX Personal Services - Salaries	6,845.91	0.00
2XX Personal Services - Employee Benefits	466.97	0.00
5XX Other Purchased Services	1,656.50	0.00
6XX Supplies and Materials	497.39	0.00
8XX Other Expenditures	4,712.92	0.00
25XX Support Services - Business		



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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

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

PRC	Program	Function	Object	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	8,228.75
			2XX Personal Services - Employee Benefits	0.00	740.99
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	13,073.64	11,360.25
			2XX Personal Services - Employee Benefits	1,827.39	2,154.11
			4XX Purchased Property Services	20,883.00	18,518.13
			5XX Other Purchased Services	3,220.50	3,221.00
			6XX Supplies and Materials	1,934.17	4,072.84
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,455.74	1,615.00
			6XX Supplies and Materials	5,726.37	7,814.49
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	664.73	0.00
	365 OTO Indian Education for All				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	919.40
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	15,152.30	14,940.70
			2XX Personal Services - Employee Benefits	2,020.83	1,628.15
			6XX Supplies and Materials	0.00	8,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				211,657.92	214,951.78



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						66,928.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						257,015.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						214,951.78	(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)						108,991.52	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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

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

PRC Revenue	2008 Value	2009 Value
1111 District Levy - Real Property	272.30	473.54
1112 District Levy - Personal Property	66.86	0.00
1114 District Levy - Pers Prop/Mobile Homes	17.34	0.00
1116 District Levy - Net and Gross Proceeds	228.29	0.00
1190 Penalties and Interest on Taxes	31.08	0.00
1510 Interest Earnings	2,238.36	617.61
2220 County On-Schedule Trans Reimb	5,212.14	11,821.70
3210 State On-Schedule Trans Reimb	14,715.18	14,434.53
3444 State School Block Grant	634.04	638.86
3460 Montana Oil and Gas Tax	31,362.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,778.19	27,986.24

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	53,505.45	48,131.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,505.45	48,131.12

Schedule Of Changes Worksheet

Beginning Fund Balance	48,228.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,986.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,131.12	(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)	28,083.33	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	77.90	13.49
1611 National School Lunch Program	4,850.75	5,108.85
4550 Federal Child Nutrition	9,027.93	10,621.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,956.58	15,743.66

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	0.00	467.31
6XX Supplies and Materials	14,345.63	11,722.60
8XX Other Expenditures	616.17	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,961.80	12,189.91

Schedule Of Changes Worksheet

Beginning Fund Balance	593.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,743.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,189.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	4,147.05	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	690.21	280.33
2240 County Retirement Distribution	26,567.25	23,425.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,257.46	23,705.55

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,653.12	22,825.44
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	554.74	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	681.60
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,053.25	949.03
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,209.32	1,180.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,470.43	25,636.72

Schedule Of Changes Worksheet

Beginning Fund Balance	19,639.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,705.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,636.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	17,708.61	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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
835 State OTO Indian Education for All	
3650 OTO Indian Education for All	500.00
838 K-12 Education Data Systems	
3680 K-12 Education Data Systems	140.86
841 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,109.83
842 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	27,525.00
6100 Material Prior Period Revenue Adjustments	-7,129.32
842 Subtotal	20,395.68
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	 40,146.37

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

PRC Program Function Object	2009 Value
834 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	8,033.00
836 Capital Investment	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,905.61
837 Full Time Kindergarten	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	3,842.83
838 K-12 Education Data Systems	
368 K-12 Education Data Systems	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	284.08
841 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	5,000.00
2XX Personal Services - Employee Benefits	382.50
6XX Supplies and Materials	13,743.93



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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

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

PRC Program Function Object	2009 Value
841 Subtotal	19,126.43
842 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	10,598.98
2XX Personal Services - Employee Benefits	2,151.54
3XX Purchased Professional and Technical Services	1,725.90
6XX Supplies and Materials	6,602.53
25XX Support Services - Business	
1XX Personal Services - Salaries	1,768.14
2XX Personal Services - Employee Benefits	151.84
842 Subtotal	22,998.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	62,190.88

Schedule Of Changes Worksheet

Beginning Fund Balance	49,505.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,146.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,190.88 (3)
Increase/Decrease of Reserve for Inventories	
This Year 0.00 Less Last Year 0.00 (4a) 0.00	
Increase/Decrease of Reserve for Encumbrances	
This Year 0.00 Less Last Year 0.00 (4b) 0.00	
	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,460.67 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
834 State OTO Weatherization & Deferred Maintenance	0.00	8,033.00	-8,033.00
835 State OTO Indian Education for All	500.00	0.00	500.00
836 Capital Investment	0.00	7,905.61	-7,905.61
837 Full Time Kindergarten	0.00	3,842.83	-3,842.83
838 K-12 Education Data Systems	140.86	284.08	-143.22



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
841 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	19,109.83	19,126.43	-16.60
842 Title I, Part A, Improving Basic Programs	20,395.68	22,998.93	-2,603.25
Total	<u>40,146.37</u>	<u>62,190.88</u>	<u>-22,044.51</u>



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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
1510 Interest Earnings	309.12	128.10
1910 Rentals	1,275.00	700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,584.12	828.10

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	1,725.00	208.47
6XX Supplies and Materials	158.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,883.52	208.47

Schedule Of Changes Worksheet

Beginning Fund Balance	7,691.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	828.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	208.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,311.20	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	220.97	88.32
3281 State Technology Aid	252.29	540.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	473.26	628.96

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	5,362.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	628.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,991.38	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	74.14	40.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74.14	40.76

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	1,837.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,878.39	(5)



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

Detail Expenditure

Fund	Account	Description	2008 Value	2009 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	2,455.74	1,615.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	123,969.56	115,813.18
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,038.52	5,266.71
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,382.50	451.70
XX	XXX 26XX 41X	Energy Utility Services	12,247.24	13,203.22
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,542.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,542.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,180.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,421.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,429.49
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2011 Maximum Budget: 75%



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	1,615.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	7,814.49	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			9,429.49	0.00	0.00	0.00	9,429.49

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

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



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	13,500.00	0.00	0.00	0.00	13,500.00
Buildings	438,953.80	-23,793.00	0.00	23,793.00	391,367.80
Machinery and Equipment	4,335.82	-541.00	0.00	541.00	3,253.82
Totals at Historical Cost	456,789.62	-24,334.00	0.00	24,334.00	408,121.62
Governmental Activities, Capital Assets, net	456,789.62	-24,334.00	0.00	24,334.00	408,121.62

* 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
Total Depreciation for FY2009			

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0034-19108583

03 Blaine County
0034 Zurich Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	5,024.72	4,270.36	0.00	1,518.64	7,776.44	0.00	7,776.44
Total Governmental Activity Long-Term Liabilities	5,024.72	4,270.36	0.00	1,518.64	7,776.44	0.00	7,776.44

* 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.