



Trustees' Financial Summary

FY2009-10

Submit ID: 0076-52755369

**05 Carbon County
0076 Belfry K-12 Schools**

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

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*

Certification

Business Manager/Clerk: Patti Webb

Phone #: (406) 664-3319

(Signature)

(Date)

Chair, Board of Trustees: Greg Maddox

(Signature)

(Date)

County Superintendent: Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY10 did the district employ a certified special education director? **Yes**

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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 #
138	Title IV, Part B, 21st Century	FEDERAL	21ST	84.287
139	21st Century Community Learning	FEDERAL	21st	84.287
319	Schoolwide Projects	FEDERAL		federal
327	Advancing Agriculture Education Program	STATE		NA
364	State OTO Capital Invest & Deferred Maintenance	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE	OTO Capital	state
370	Deferred Maintenance & Energy Efficiency	STATE		NA
390	STATE VO-ED	STATE	0076	
391	Vo Ed All Career & Tech Ed Programs	STATE		State
395	State Technology Grant	STATE		State
412	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	0076	84.358B
413	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
451	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A
473	Public Health Emergency Preparedness	FEDERAL		93.069
756	ARRA - Title I SchoolWide	FEDERAL		84.389A
888	Aggregate Reim/Indirects	LOCAL		Local



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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)	183,463.73	27,060.20	281,096.09	6,253.61
02	Taxes Receivable - Real and Personal (120-149)	2,155.33	978.90	79.90	
03	Taxes Receivable - Protested (150-159)	8,330.37	737.71	466.07	
04	Receivables from Other Funds (160-179)	5,000.00			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	198,949.43	28,776.81	281,642.06	6,253.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	10,485.70			
25	Deferred Revenue (680)		1,716.61	545.97	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,485.70	1,716.61	545.97	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	188,463.73	27,060.20	281,096.09	6,253.61
52	TOTAL FUND BALANCE/EQUITY	188,463.73	27,060.20	281,096.09	6,253.61
53	TOTAL LIABILITIES AND FUND BALANCE	198,949.43	28,776.81	281,642.06	6,253.61



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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)	18,154.07	108,222.80	116,352.06	55,675.28
02	Taxes Receivable - Real and Personal (120-149)	81.11			230.94
03	Taxes Receivable - Protested (150-159)	0.48			0.70
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	18,235.66	108,222.80	116,352.06	55,906.92
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	81.59		12.49	231.64
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	81.59		12.49	231.64
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	18,154.07	108,222.80	116,339.57	55,675.28
52	TOTAL FUND BALANCE/EQUITY	18,154.07	108,222.80	116,339.57	55,675.28
53	TOTAL LIABILITIES AND FUND BALANCE	18,235.66	108,222.80	116,352.06	55,906.92



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	350.07		473.79	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	350.07		473.79	
LIABILITIES					
21	Payable to Other Funds (601-606)	5,000.00			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,000.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-4,649.93		473.79	
52	TOTAL FUND BALANCE/EQUITY	-4,649.93		473.79	
53	TOTAL LIABILITIES AND FUND BALANCE	350.07		473.79	



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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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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)	3,457.05	490,600.56		
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	3,457.05	490,600.56		
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)	3,457.05	490,600.56		
52	TOTAL FUND BALANCE/EQUITY	3,457.05	490,600.56		
53	TOTAL LIABILITIES AND FUND BALANCE	3,457.05	490,600.56		



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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)	193.66	73.44		
02	Taxes Receivable - Real and Personal (120-149)		8.46		
03	Taxes Receivable - Protested (150-159)		1,847.01		
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	193.66	1,928.91		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,855.47		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,855.47		
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)	193.66	73.44		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	193.66	73.44		
53	TOTAL LIABILITIES AND FUND BALANCE	193.66	1,928.91		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			12,634.82	
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			12,634.82	
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			12,634.82	
52	TOTAL FUND BALANCE/EQUITY			12,634.82	
53	TOTAL LIABILITIES AND FUND BALANCE			12,634.82	



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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)	13,146.41	52,319.09		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,545.42			
06	Other Current Assets (190-210)	235.00			
20	TOTAL ASSETS AND OTHER DEBITS	14,926.83	52,319.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	11,584.83	52,319.09		
24	Other Current Liabilities (621-679)	3,342.00			
35	TOTAL LIABILITIES	14,926.83	52,319.09		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	14,926.83	52,319.09		



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



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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	2009 Value	2010 Value
1111 District Levy - Real Property	9,229.39	29,279.53
1112 District Levy - Personal Property	6,384.28	1,094.58
1114 District Levy - Pers Prop/Mobile Homes	1,384.28	244.00
1190 Penalties and Interest on Taxes	814.03	398.76
1510 Interest Earnings	11,610.24	4,015.09
1900 Other Revenue from Local Sources	5,438.83	2,167.66
3110 Direct State Aid	354,021.23	319,333.99
3111 Quality Educator	41,067.00	38,785.50
3112 At Risk Student	1,975.72	0.00
3113 Indian Education For All	1,713.60	1,550.40
3114 American Indian Achievement Gap	200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	14,614.97	9,609.29
3444 State School Block Grant	42,498.73	42,821.72
3460 Montana Oil and Gas Tax	364,023.10	420,639.45
3730 HB645 State Special Education Allowable Costs	0.00	575.07
7800 ARRA - State Fiscal Stabilization Fund	0.00	22,512.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	854,975.40	893,227.38

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	331,439.16	289,613.13
2XX Personal Services - Employee Benefits	70,487.40	56,953.51
3XX Purchased Professional and Technical Services	0.00	1,507.57
5XX Other Purchased Services	4,300.42	4,247.56
6XX Supplies and Materials	24,587.20	42,705.97
7XX Property and Equipment Acquisition	1,133.07	1,450.00
810 Dues and Fees	260.00	6,950.04
8XX Other Expenditures	2,320.00	8,117.07
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	6,845.02
2XX Personal Services - Employee Benefits	0.00	66.65
5XX Other Purchased Services	2,699.30	2,829.00
222X Educational Media Services		
1XX Personal Services - Salaries	19,635.00	16,485.87
2XX Personal Services - Employee Benefits	4,887.17	3,815.80
6XX Supplies and Materials	1,189.76	217.80
810 Dues and Fees	75.00	75.00
23XX Support Services - General Administration		



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	53,404.32	51,922.75
			2XX Personal Services - Employee Benefits	14,267.05	5,087.96
			3XX Purchased Professional and Technical Services	125.00	0.00
			5XX Other Purchased Services	3,199.36	2,526.71
			6XX Supplies and Materials	63.63	512.29
			810 Dues and Fees	250.00	2,473.50
			8XX Other Expenditures	0.00	503.43
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	22,162.72
			2XX Personal Services - Employee Benefits	0.00	146.94
	25XX Support Services - Business				
			1XX Personal Services - Salaries	30,148.10	24,457.49
			2XX Personal Services - Employee Benefits	2,050.85	162.01
			3XX Purchased Professional and Technical Services	0.00	637.74
			5XX Other Purchased Services	1,105.80	1,728.28
			6XX Supplies and Materials	1,557.21	195.96
			810 Dues and Fees	2,147.80	4,278.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	52,229.59	68,921.13
			2XX Personal Services - Employee Benefits	21,415.83	24,069.18
			4XX Purchased Property Services	96,963.04	69,243.73
			5XX Other Purchased Services	8,856.04	10,250.19
			6XX Supplies and Materials	23,936.46	13,507.55
			810 Dues and Fees	284.80	320.50
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	31,080.44	13,946.79
			2XX Personal Services - Employee Benefits	147.46	3,036.16
			6XX Supplies and Materials	1,054.54	323.97
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,259.32	1,120.20
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	926.28	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	28,350.00	32,649.97
			2XX Personal Services - Employee Benefits	4,080.61	4,560.56
			6XX Supplies and Materials	1,738.56	82.70
			8XX Other Expenditures	0.00	2,415.16
	434 Title IV, Part B, 21st Century Community Learning Centers				



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			6XX Supplies and Materials	66.25	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	5,647.13	5,781.00
			2XX Personal Services - Employee Benefits	843.34	1,080.90
			5XX Other Purchased Services	259.80	942.53
			6XX Supplies and Materials	57.86	452.99
			810 Dues and Fees	411.00	2,115.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	10,556.63	13,692.00
			2XX Personal Services - Employee Benefits	199.67	789.67
			5XX Other Purchased Services	1,896.17	693.49
			6XX Supplies and Materials	797.62	2,168.16
			810 Dues and Fees	3,321.90	3,233.00
			8XX Other Expenditures	0.00	342.12
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	22,512.34
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	27,080.02	30,352.17
			2XX Personal Services - Employee Benefits	12,510.23	18,018.46
			810 Dues and Fees	100.00	0.00
390 STATE VO-ED					
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	83.58
910					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	36,318.23	0.00
			2XX Personal Services - Employee Benefits	407.37	0.00
			5XX Other Purchased Services	2,500.00	0.00
			6XX Supplies and Materials	69,247.59	0.00
			7XX Property and Equipment Acquisition	9,723.60	0.00
			810 Dues and Fees	6,135.62	0.00
			8XX Other Expenditures	37,809.10	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	2,644.38	0.00
		23XX Support Services - General Administration			



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
910	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	20,672.80	0.00
			2XX Personal Services - Employee Benefits	403.94	0.00
			810 Dues and Fees	8,308.84	0.00
	25XX Support Services - Business				
			6XX Supplies and Materials	13,675.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	15,793.55	0.00
			2XX Personal Services - Employee Benefits	2,010.46	0.00
			3XX Purchased Professional and Technical Services	20,318.35	0.00
			4XX Purchased Property Services	40,797.75	0.00
			6XX Supplies and Materials	144.08	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials	1,640.74	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	91.00	0.00
			2XX Personal Services - Employee Benefits	16.26	0.00
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	5,528.81	0.00
			2XX Personal Services - Employee Benefits	6,092.59	0.00
			6XX Supplies and Materials	12,022.41	0.00
	910 Subtotal			<u>312,302.47</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>1,219,705.66</u></u>	<u><u>905,380.97</u></u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						200,617.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						893,227.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						905,380.97	(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)						188,463.73	(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	2009 Value	2010 Value
1111 District Levy - Real Property	34,797.15	12,524.54
1112 District Levy - Personal Property	64.93	2,365.87
1113 District Levy - Heavy Motor Vehicles	0.00	0.68
1114 District Levy - Pers Prop/Mobile Homes	37.88	421.53
1190 Penalties and Interest on Taxes	89.00	150.08
1510 Interest Earnings	4,074.97	933.40
1900 Other Revenue from Local Sources	109.92	149.20
2220 County On-Schedule Trans Reimb	12,264.84	9,757.35
3210 State On-Schedule Trans Reimb	12,264.84	9,757.35
3444 State School Block Grant	692.87	698.14
3460 Montana Oil and Gas Tax	531,409.36	131,866.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	595,805.76	168,624.66

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	18,836.56	0.00
2XX Personal Services - Employee Benefits	3,268.15	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	8,260.03	6,250.01
2XX Personal Services - Employee Benefits	2,767.21	41.45
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,624.04	2,261.83
5XX Other Purchased Services	445.77	1,832.00
6XX Supplies and Materials	810.20	58.67
27XX Student Transportation Services		
1XX Personal Services - Salaries	18,401.09	15,260.45
2XX Personal Services - Employee Benefits	1,967.65	1,222.77
4XX Purchased Property Services	6,186.81	6,391.33
5XX Other Purchased Services	1,472.20	0.00
6XX Supplies and Materials	13,815.84	7,343.64
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	540,000.00	115,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	617,855.55	155,662.15



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						14,097.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						168,624.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						155,662.15	(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)						27,060.20	(5)



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05 Carbon County
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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	2009 Value	2010 Value
1111 District Levy - Real Property	8,355.90	321.40
1112 District Levy - Personal Property	0.00	464.98
1113 District Levy - Heavy Motor Vehicles	0.00	0.17
1114 District Levy - Pers Prop/Mobile Homes	2.45	90.12
1190 Penalties and Interest on Taxes	12.18	29.54
1510 Interest Earnings	4,402.51	4,116.13
1900 Other Revenue from Local Sources	26.51	0.00
3460 Montana Oil and Gas Tax	154,192.75	21,899.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166,992.30	26,921.68

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	50,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	254,174.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,921.68	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	281,096.09	(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	2009 Value	2010 Value
1510 Interest Earnings	8.09	19.86
1611 National School Lunch Program	478.00	0.00
1900 Other Revenue from Local Sources	173.88	1,096.63
3220 State Food Services Match	31.96	39.10
4100 Federal Miscellaneous Grants - Direct from Feds	11,076.48	22,052.35
4555 School Foods Summer Program - 10.559	1,410.79	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,179.20	23,207.94
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	250.00	0.00
6XX Supplies and Materials	14,435.83	16,954.33

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,685.83	16,954.33
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Schedule Of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,207.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,954.33	(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)						6,253.61	(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	2009 Value	2010 Value
1110 District Tax Levy	0.00	1,398.50
1112 District Levy - Personal Property	0.00	54.96
1114 District Levy - Pers Prop/Mobile Homes	0.00	8.22
1190 Penalties and Interest on Taxes	0.00	2.18
1510 Interest Earnings	0.44	104.85
1900 Other Revenue from Local Sources	0.00	4.56
3460 Montana Oil and Gas Tax	0.00	16,561.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.44	18,134.68

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	19.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,134.68	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,154.07	(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	2009 Value	2010 Value
1510 Interest Earnings	2,658.94	1,627.21
1900 Other Revenue from Local Sources	2,994.21	1,340.21
2240 County Retirement Distribution	97,198.03	98,833.89
6100 Material Prior Period Revenue Adjustments	0.04	-5,988.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,851.22	95,812.89

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	60,748.99	45,266.37
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	1,634.24
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,133.24	2,930.17
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	14,884.15	6,627.41
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	3,331.51
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,552.21	4,829.96
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,301.09	8,731.25
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,406.83	1,786.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,693.99	1,569.49
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,978.37	4,823.44
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	985.02	748.30
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,293.17	1,991.68
910 Food Services		



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,388.07	4,702.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>109,365.13</u>	<u>88,973.63</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					101,383.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					95,812.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					88,973.63	(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)					108,222.80	(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	2010 Value
139 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	27,573.00
319 Schoolwide Projects	
4940 Schoolwide Program	26,583.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
364 State OTO Capital Invest & Deferred Maintenance	
6100 Material Prior Period Revenue Adjustments	-509.49
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	18,072.98
390 STATE VO-ED	
3900 State Career & Technical Ed Entitlement	3,026.00
451 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,344.00
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,250.00
756 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	13,191.00
888 Aggregate Reim/Indirects	
1510 Interest Earnings	2,564.19
1900 Other Revenue from Local Sources	250.00
888 Subtotal	2,814.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,844.68

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

PRC Program Function Object	2010 Value
138 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	3,487.50
2XX Personal Services - Employee Benefits	1,392.25
3XX Purchased Professional and Technical Services	150.00
6XX Supplies and Materials	8,861.28
138 Subtotal	13,891.03
139 21st Century Community Learning	
420 Title I, Part A, Improving Basic Programs	



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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	2010 Value
139 21st Century Community Learning	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	0.04
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	22,581.50
2XX Personal Services - Employee Benefits	3,022.14
3XX Purchased Professional and Technical Services	3,121.00
5XX Other Purchased Services	1,943.14
6XX Supplies and Materials	4,119.77
27XX Student Transportation Services	
1XX Personal Services - Salaries	3,613.48
2XX Personal Services - Employee Benefits	729.29
139 Subtotal	39,130.36
319 Schoolwide Projects	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	20,273.05
2XX Personal Services - Employee Benefits	6,745.44
319 Subtotal	27,018.49
327 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
5XX Other Purchased Services	1,008.00
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	5,660.04
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,440.98
6XX Supplies and Materials	6,301.34
370 Subtotal	7,742.32
390 STATE VO-ED	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	293.00
6XX Supplies and Materials	265.99



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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	2010 Value
390 STATE VO-ED	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
810 Dues and Fees	1,360.00
	1,918.99
390 Subtotal	
391 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	1,845.50
6XX Supplies and Materials	634.50
	2,480.00
391 Subtotal	
395 State Technology Grant	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
3XX Purchased Professional and Technical Services	160.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
23XX Support Services - General Administration	
4XX Purchased Property Services	9,769.00
413 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	907.50
2XX Personal Services - Employee Benefits	78.41
3XX Purchased Professional and Technical Services	306.07
5XX Other Purchased Services	450.00
6XX Supplies and Materials	2,103.22
810 Dues and Fees	330.75
23XX Support Services - General Administration	
1XX Personal Services - Salaries	4,142.04
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	155.00
	8,472.99
413 Subtotal	
451 Vo Ed Carl D Perkins-Comp	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,344.00
756 ARRA - Title I SchoolWide	
756 ARRA Title I SchoolWide	
1XXX Instruction	



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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	2010 Value
756 ARRA - Title I SchoolWide	
756 ARRA Title I SchoolWide	
1XXX Instruction	
1XX Personal Services - Salaries	5,002.50
2XX Personal Services - Employee Benefits	134.15
5XX Other Purchased Services	915.75
21XX Support Services - Students	
1XX Personal Services - Salaries	3,819.46
2XX Personal Services - Employee Benefits	5.51
23XX Support Services - General Administration	
1XX Personal Services - Salaries	3,279.05
2XX Personal Services - Employee Benefits	22.06
756 Subtotal	13,178.48
888 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,035.00
2XX Personal Services - Employee Benefits	101.16
23XX Support Services - General Administration	
1XX Personal Services - Salaries	2,486.80
2XX Personal Services - Employee Benefits	451.47
25XX Support Services - Business	
1XX Personal Services - Salaries	2,050.00
2XX Personal Services - Employee Benefits	13.79
3XX Purchased Professional and Technical Services	7,225.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	5,215.96
2XX Personal Services - Employee Benefits	2,111.71
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
1XX Personal Services - Salaries	12.00
2XX Personal Services - Employee Benefits	0.99
910 Food Services	
31XX Food Services	
1XX Personal Services - Salaries	5,558.59
2XX Personal Services - Employee Benefits	6,147.52
888 Subtotal	33,409.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	165,183.69



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						186,678.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						94,844.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						165,183.69	(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)						116,339.57	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
138 Title IV, Part B, 21st Century	0.00	13,891.03	-13,891.03
139 21st Century Community Learning	27,573.00	39,130.36	-11,557.36
319 Schoolwide Projects	26,583.00	27,018.49	-435.49
327 Advancing Agriculture Education Program	1,500.00	1,008.00	492.00
364 State OTO Capital Invest & Deferred Maintenance	-509.49	0.00	-509.49
366 State OTO Capital Invest & Deferred Maintenance	0.00	5,660.04	-5,660.04
370 Deferred Maintenance & Energy Efficiency	18,072.98	7,742.32	10,330.66
390 STATE VO-ED	3,026.00	1,918.99	1,107.01
391 Vo Ed All Career & Tech Ed Programs	0.00	2,480.00	-2,480.00
395 State Technology Grant	0.00	160.00	-160.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	0.00	9,769.00	-9,769.00
413 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	0.00	8,472.99	-8,472.99
451 Vo Ed Carl D Perkins-Comp	1,344.00	1,344.00	0.00
473 Public Health Emergency Preparedness	1,250.00	0.00	1,250.00
756 ARRA - Title I SchoolWide	13,191.00	13,178.48	12.52
888 Aggregate Reim/Indirects	2,814.19	33,409.99	-30,595.80
Total	<u>94,844.68</u>	<u>165,183.69</u>	<u>-70,339.01</u>



Trustees' Financial Summary

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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	2009 Value	2010 Value
1111 District Levy - Real Property	0.00	3,984.45
1112 District Levy - Personal Property	0.00	156.59
1114 District Levy - Pers Prop/Mobile Homes	0.00	23.40
1190 Penalties and Interest on Taxes	0.00	6.15
1510 Interest Earnings	114.65	370.27
1900 Other Revenue from Local Sources	0.00	12.99
3460 Montana Oil and Gas Tax	0.00	47,184.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	114.65	51,738.31

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

PRC Program Function Object	2009 Value	2010 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	200.00
6XX Supplies and Materials	0.00	794.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	994.43

Schedule Of Changes Worksheet

Beginning Fund Balance		4,931.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		51,738.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		994.43	(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)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		55,675.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2009 Value	2010 Value
1311 Driver's Education Fees	0.00	175.00
1510 Interest Earnings	26.34	5.17
1900 Other Revenue from Local Sources	0.00	350.00
3260 State Driver's Education Reimbursement	868.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	894.54	530.17

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	960.03
2XX Personal Services - Employee Benefits	0.00	141.98
6XX Supplies and Materials	160.00	168.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	160.00	1,270.01

Schedule Of Changes Worksheet

Beginning Fund Balance	-3,910.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	530.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,270.01	(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)
	-4,649.93	(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	2009 Value	2010 Value
1510 Interest Earnings	3.76	5.50
1910 Rentals	0.00	307.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.76	312.50

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	161.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	312.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	473.79	(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	2009 Value	2010 Value
1510 Interest Earnings	62.02	48.03
3281 State Technology Aid	1,762.61	850.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,824.63	898.86

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	2,149.74	0.00
4XX Purchased Property Services	102.08	0.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	315.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,567.61	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,558.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	898.86	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,457.05	(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	2009 Value	2010 Value
1510 Interest Earnings	1,880.10	6,526.86
9710 Residual Equity Transfers In	540,000.00	115,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	541,880.10	121,526.86

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,616.97
4XX Purchased Property Services	0.00	3,818.16
5XX Other Purchased Services	2,069.57	0.00
6XX Supplies and Materials	0.00	29,565.29
8XX Other Expenditures	0.00	1,500.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	76,976.80
6XX Supplies and Materials	0.00	801.48
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
8XX Other Expenditures	0.00	4,735.74
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	16,185.58
910		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,903.20	0.00
5XX Other Purchased Services	1,830.43	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20,625.00	0.00
2XX Personal Services - Employee Benefits	128.98	0.00
3XX Purchased Professional and Technical Services	510.40	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	470.00	0.00
6XX Supplies and Materials	138.37	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	2,000.00	0.00
910 Subtotal	37,606.38	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

39,675.95

135,200.02

Schedule Of Changes Worksheet

Beginning Fund Balance						504,273.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						121,526.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						135,200.02	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						490,600.56	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	4.43	2.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.43	2.84

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	190.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.84	(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)	193.66	(5)



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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	2009 Value	2010 Value
1111 District Levy - Real Property	13.68	0.07
1114 District Levy - Pers Prop/Mobile Homes	4.57	18.75
1190 Penalties and Interest on Taxes	4.56	6.58
1510 Interest Earnings	13.61	0.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36.42	26.20

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	909.03	0.00
6XX Supplies and Materials	5,726.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,635.52	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	47.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.20	(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)	73.44	(5)



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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	2009 Value	2010 Value
1XXX Revenues from Student Activities	36,664.03	27,175.73
6100 Material Prior Period Revenue Adjustments	0.00	-324.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,664.03	26,850.96

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	34,183.32	28,664.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,183.32	28,664.89

Schedule Of Changes Worksheet

Beginning Fund Balance	14,448.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,850.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,664.89	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,634.82	(5)



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Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	31,080.44	13,946.79
XX	39X 1XXX 112	Certified Teacher Staff Salaries	28,350.00	32,649.97
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	354,131.32	296,766.85
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	50,889.12	20,664.47
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	774.95	836.95
XX	XXX 26XX 41X	Energy Utility Services	40,941.31	38,031.74
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	10,184.36
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,184.36

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,394.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,665.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	18,427.12
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:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 81%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	13,946.79	0.00	0.00	0.00	
280	1XXX	2XX	3,036.16	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	323.97	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	1,120.20	0.00	0.00	0.00	
Totals			18,427.12	0.00	0.00	0.00	18,427.12

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 FY10.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	354,955.69	0.00	0.00	0.00	354,955.69
Buildings	425,782.00	0.00	0.00	0.00	425,782.00
Machinery and Equipment	239,496.50	0.00	0.00	0.00	239,496.50
Totals at Historical Cost	1,020,234.19	0.00	0.00	0.00	1,020,234.19
Governmental Activities, Capital Assets, net	1,020,234.19	0.00	0.00	0.00	1,020,234.19

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2010			

*** 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 (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	19,597.60	0.00	0.00	0.00	19,597.60	0.00	0.00
Total Governmental Activity Long-Term Liabilities	19,597.60	0.00	0.00	0.00	19,597.60	0.00	0.00

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

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