



Trustees' Financial Summary

FY2009-10

Submit ID: 0369-46245613

**16 Gallatin County
0369 Belgrade H S**

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: Jay Bates

Phone #: (406) 924-2031

(Signature)

(Date)

Chair, Board of Trustees: Lance Voegele

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(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 #
011	State OTO Weatherization & Deferred Maintenance	STATE	1	state
020	State OTO Indian Education for All	STATE	3650	state
190	Flex Forfeiture	LOCAL		
310	Title I, Part A, Accountability	FEDERAL	1603683109	84.348A
327	Advancing Agriculture Education Program	STATE		NA
330	Vo Ed All Career & Tech Ed Programs	STATE	26	State
370	Deferred Maintenance & Energy Efficiency	STATE		NA
473	Public Health Emergency Preparedness	FEDERAL		93.069
610	Title II, Part D, Ed Technology	FEDERAL		84.318
633	Other Revenue Sources	LOCAL		
750	ARRA - IDEA, Part B	FEDERAL	160368	84.931
770	IDEA Part B	FEDERAL	1603687708	84.027
810	Vo Ed Carl Perkins Basic Grant	FEDERAL	1603698108	84.048A
838	Carl Perkins Pass through grant	LOCAL		
899	Prior Period Adj	LOCAL		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,247,016.19	188,666.00	25,345.82	46,736.95
02	Taxes Receivable - Real and Personal (120-149)	161,062.96	20,572.68	6,059.29	
03	Taxes Receivable - Protested (150-159)	35,645.03	4,631.31	948.76	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		13,704.61		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				1,959.90
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,443,724.18	227,574.60	32,353.87	48,696.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	104,416.18	457.93		88.74
25	Deferred Revenue (680)	196,720.35	25,205.77	7,009.65	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	301,136.53	25,663.70	7,009.65	88.74
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				1,959.90
37	Reserve for Encumbrances (953)	530,591.08	2,670.90		
48	Fund Balance for Budget (961-970)	611,996.57	199,240.00	25,344.22	46,648.21
52	TOTAL FUND BALANCE/EQUITY	1,142,587.65	201,910.90	25,344.22	48,608.11
53	TOTAL LIABILITIES AND FUND BALANCE	1,443,724.18	227,574.60	32,353.87	48,696.85



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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)	4,614.80	323,698.35		30,586.56
02	Taxes Receivable - Real and Personal (120-149)				353.85
03	Taxes Receivable - Protested (150-159)				128.35
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		27,559.67	95,886.51	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,614.80	351,258.02	95,886.51	31,068.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			81,356.51	
25	Deferred Revenue (680)			8,506.00	482.24
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			89,862.51	482.24
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			34,788.90	
48	Fund Balance for Budget (961-970)	4,614.80	351,258.02	-28,764.90	30,586.52
52	TOTAL FUND BALANCE/EQUITY	4,614.80	351,258.02	6,024.00	30,586.52
53	TOTAL LIABILITIES AND FUND BALANCE	4,614.80	351,258.02	95,886.51	31,068.76



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	195,615.60		2,703.60	33,323.98
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	195,615.60		2,703.60	33,323.98
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)	195,615.60		2,703.60	33,323.98
52	TOTAL FUND BALANCE/EQUITY	195,615.60		2,703.60	33,323.98
53	TOTAL LIABILITIES AND FUND BALANCE	195,615.60		2,703.60	33,323.98



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	232,101.85	283,647.57		214,080.03
02	Taxes Receivable - Real and Personal (120-149)				45,978.65
03	Taxes Receivable - Protested (150-159)				10,256.93
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	232,101.85	283,647.57		270,315.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				56,248.07
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				56,248.07
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,930.96			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	227,170.89	283,647.57		214,067.54
52	TOTAL FUND BALANCE/EQUITY	232,101.85	283,647.57		214,067.54
53	TOTAL LIABILITIES AND FUND BALANCE	232,101.85	283,647.57		270,315.61



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	132,662.29			
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	132,662.29			
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)	132,662.29			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	132,662.29			
53	TOTAL LIABILITIES AND FUND BALANCE	132,662.29			



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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)	6,197.63			
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)	6,106.24			
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	12,303.87			
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)	6,197.63			
50	Invested in Capital Assets, Net of Related Debt	6,106.24			
52	TOTAL FUND BALANCE/EQUITY	12,303.87			
53	TOTAL LIABILITIES AND FUND BALANCE	12,303.87			



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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)	190,935.36		119,139.82	
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	190,935.36		119,139.82	
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	190,935.36		119,139.82	
52	TOTAL FUND BALANCE/EQUITY	190,935.36		119,139.82	
53	TOTAL LIABILITIES AND FUND BALANCE	190,935.36		119,139.82	



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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)	1,436,755.95			
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	1,436,755.95			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	148,481.24			
23	Warrants Payable (620)	48,690.27			
24	Other Current Liabilities (621-679)	1,239,584.44			
35	TOTAL LIABILITIES	1,436,755.95			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,436,755.95			



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	1,961,851.62	1,836,912.99
1112 District Levy - Personal Property	112,153.54	80,006.84
1130 Tax Title and Property Sales	117.10	0.00
1190 Penalties and Interest on Taxes	8,557.60	9,012.44
1310 Individual Tuition	0.00	1,200.00
1510 Interest Earnings	30,789.06	24,566.45
1900 Other Revenue from Local Sources	1,138.22	698.25
1910 Rentals	750.00	140.25
1920 Contributions/Donations from Private Sources	209.25	0.00
1945 Fees - Users/Resale of Supplies	139.71	254.52
3110 Direct State Aid	2,380,268.97	2,241,526.96
3111 Quality Educator	178,188.19	174,197.09
3112 At Risk Student	6,388.00	0.00
3113 Indian Education For All	17,809.20	17,380.80
3114 American Indian Achievement Gap	1,600.00	2,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	181,769.37	161,209.53
3120 State Guaranteed Tax Base Aid	806,949.90	807,767.35
3444 State School Block Grant	187,445.25	188,869.83
3730 HB645 State Special Education Allowable Costs	0.00	7,129.14
6100 Material Prior Period Revenue Adjustments	-33,471.20	31,959.84
7800 ARRA - State Fiscal Stabilization Fund	0.00	158,022.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,842,653.78	5,743,454.96

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	1,747,878.84	1,603,353.30
2XX Personal Services - Employee Benefits	312,359.24	295,201.86
3XX Purchased Professional and Technical Services	10,192.70	1,007.98
4XX Purchased Property Services	26,664.48	14,511.50
5XX Other Purchased Services	1,160.49	1,155.73
6XX Supplies and Materials	214,328.04	158,425.08
810 Dues and Fees	12,832.00	1,785.60
21XX Support Services - Students		
1XX Personal Services - Salaries	209,044.59	197,295.21
2XX Personal Services - Employee Benefits	25,596.59	16,269.14
5XX Other Purchased Services	6.67	50.00
6XX Supplies and Materials	1,985.28	18,221.10
221X Improvement of Instruction Services		



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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				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	54,625.33	32,347.02
			2XX Personal Services - Employee Benefits	7,919.71	4,324.50
			3XX Purchased Professional and Technical Services	2,902.15	2,759.43
			5XX Other Purchased Services	272.11	2,182.85
			6XX Supplies and Materials	204.21	0.00
			810 Dues and Fees	3,034.28	269.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	140,786.70	165,755.46
			2XX Personal Services - Employee Benefits	26,505.34	23,856.25
			4XX Purchased Property Services	2,460.63	5,675.34
			5XX Other Purchased Services	0.00	85.25
			6XX Supplies and Materials	119,009.35	176,948.54
			7XX Property and Equipment Acquisition	20,666.00	0.00
			810 Dues and Fees	150.00	145.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	41,708.01	63,916.43
			2XX Personal Services - Employee Benefits	4,258.30	50,268.50
			3XX Purchased Professional and Technical Services	113.70	3,225.00
			5XX Other Purchased Services	245.21	4,749.82
			6XX Supplies and Materials	766.46	236.25
			810 Dues and Fees	0.00	60.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	408,494.68	337,233.16
			2XX Personal Services - Employee Benefits	62,393.96	56,879.67
			3XX Purchased Professional and Technical Services	1,459.30	260.00
			5XX Other Purchased Services	4,153.88	1,267.11
			6XX Supplies and Materials	19,569.89	4,688.56
			810 Dues and Fees	1,946.50	1,524.03
	25XX Support Services - Business				
			1XX Personal Services - Salaries	95,440.08	87,044.30
			2XX Personal Services - Employee Benefits	15,943.55	15,843.03
			3XX Purchased Professional and Technical Services	12,968.82	38,957.24
			4XX Purchased Property Services	17,219.99	20,148.61
			5XX Other Purchased Services	88,589.37	39,837.86
			6XX Supplies and Materials	27,012.51	15,602.53
			7XX Property and Equipment Acquisition	14,375.00	11,800.00
			810 Dues and Fees	3,845.96	5,826.19
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	366,137.81	349,162.15
			2XX Personal Services - Employee Benefits	86,109.48	94,049.30
			3XX Purchased Professional and Technical Services	35,833.35	23,047.78
			4XX Purchased Property Services	218,827.52	317,861.86
			5XX Other Purchased Services	16,270.14	11,553.84



Trustees' Financial Summary

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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				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	141,238.59	89,733.54
			7XX Property and Equipment Acquisition	32,690.62	0.00
			810 Dues and Fees	388.00	379.00
			8XX Other Expenditures	4,587.89	0.00
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	242,223.59
		4XXX Facilities Acquisition and Construction Services			
			6XX Supplies and Materials	0.00	2,656.98
			7XX Property and Equipment Acquisition	18,910.45	21,564.94
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	187,536.77	192,703.48
			2XX Personal Services - Employee Benefits	18,676.40	34,682.39
			4XX Purchased Property Services	13.79	0.00
			5XX Other Purchased Services	92.59	148.62
			6XX Supplies and Materials	5,460.24	9,958.27
			810 Dues and Fees	60.00	195.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	15,781.55	25,883.43
			2XX Personal Services - Employee Benefits	2,340.58	4,009.22
			6XX Supplies and Materials	0.00	1,427.21
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	39.00
			810 Dues and Fees	0.00	182.40
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	13,832.79
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	43,342.24	42,222.63
			2XX Personal Services - Employee Benefits	6,339.28	6,537.44
			3XX Purchased Professional and Technical Services	33.60	0.00
			6XX Supplies and Materials	154.79	207.02
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	6,717.37
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	59.99	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	284,709.64	283,641.29
			2XX Personal Services - Employee Benefits	62,626.04	56,050.92
			3XX Purchased Professional and Technical Services	164.60	0.00



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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
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	993.27	100.00
			6XX Supplies and Materials	58,659.50	42,687.81
			810 Dues and Fees	0.00	100.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	45,134.54	40,843.42
			2XX Personal Services - Employee Benefits	2,028.94	397.76
			3XX Purchased Professional and Technical Services	334.50	0.00
			5XX Other Purchased Services	13,998.64	0.00
			6XX Supplies and Materials	3,426.41	1,890.01
			810 Dues and Fees	6,824.00	1,963.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	136,081.91	131,785.76
			2XX Personal Services - Employee Benefits	3,968.88	1,307.26
			3XX Purchased Professional and Technical Services	16,210.49	7,272.00
			4XX Purchased Property Services	300.00	480.00
			5XX Other Purchased Services	43,176.65	2,650.33
			6XX Supplies and Materials	41,687.06	21,448.13
			810 Dues and Fees	1,195.50	5,395.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	158,022.68
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	83,545.13
			8XX Other Expenditures	60,000.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	9,909.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,753,405.66</u>	<u>5,811,553.18</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						987,865.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,743,454.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,811,553.18	(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	530,591.08	Less Last Year	307,770.42	(4b)		222,820.66	
						222,820.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,142,587.65	(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	249,604.96	236,078.45
1112 District Levy - Personal Property	10,980.70	9,988.91
1190 Penalties and Interest on Taxes	1,064.27	1,151.23
1410 Individual Transportation Fees	15,478.62	18,257.40
1510 Interest Earnings	1,062.41	2,260.79
1900 Other Revenue from Local Sources	330.09	0.00
1910 Rentals	42.25	0.00
2220 County On-Schedule Trans Reimb	35,791.60	35,413.06
3210 State On-Schedule Trans Reimb	35,791.62	35,413.06
3444 State School Block Grant	9,445.20	9,516.98
6100 Material Prior Period Revenue Adjustments	-2,098.04	-260.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	357,493.68	347,819.56

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		
2XX Personal Services - Employee Benefits	0.00	1,872.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,973.38	3,785.87
5XX Other Purchased Services	886.95	915.68
6XX Supplies and Materials	2,158.76	503.20
7XX Property and Equipment Acquisition	718.05	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	169,947.04	178,215.26
2XX Personal Services - Employee Benefits	33,359.19	32,300.47
3XX Purchased Professional and Technical Services	1,903.33	2,897.09
4XX Purchased Property Services	1,843.03	6,502.82
5XX Other Purchased Services	9,536.67	10,253.10
6XX Supplies and Materials	46,914.35	46,761.59
7XX Property and Equipment Acquisition	3,258.87	0.00
810 Dues and Fees	358.80	558.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	3,118.20
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,637.61	6,706.52
2XX Personal Services - Employee Benefits	1,854.85	1,918.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

283,350.88

296,308.35

Schedule Of Changes Worksheet

Beginning Fund Balance						150,100.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						347,819.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						296,308.35	(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	2,670.90	Less Last Year	2,371.61	(4b)		299.29	
						299.29	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						201,910.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	78,794.55	3,344.05
1112 District Levy - Personal Property	3,702.46	3,551.38
1190 Penalties and Interest on Taxes	339.04	293.79
1510 Interest Earnings	1,965.85	1,160.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,801.90	8,349.22

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		
6XX Supplies and Materials	0.00	990.00
7XX Property and Equipment Acquisition	74,882.95	78,165.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,882.95	79,155.00

Schedule Of Changes Worksheet

Beginning Fund Balance		96,150.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8,349.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		79,155.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		25,344.22	(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	0.00	155.86
1611 National School Lunch Program	107,528.04	114,377.51
1630 Catering Sales	791.50	0.00
1900 Other Revenue from Local Sources	60,000.00	0.00
4550 Federal Child Nutrition	41,263.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	209,583.20	114,533.37

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	63,678.68	64,644.79
2XX Personal Services - Employee Benefits	25,677.54	25,538.45
4XX Purchased Property Services	49.25	0.00
5XX Other Purchased Services	0.00	85.00
6XX Supplies and Materials	84,970.97	12,756.85
810 Dues and Fees	61.00	351.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	174,437.44	103,376.34

Schedule Of Changes Worksheet

Beginning Fund Balance		37,393.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		114,533.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		103,376.34	(3)
Increase/Decrease of Reserve for Inventories			
This Year	1,959.90		
Less Last Year	1,853.35		
		106.55	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	49.25		
		-49.25	(4b)
		57.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		48,608.11	(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
1111 District Levy - Real Property	3,869.69	4,509.13
1112 District Levy - Personal Property	0.40	182.16
1190 Penalties and Interest on Taxes	3.02	13.19
1510 Interest Earnings	4.40	43.44
6100 Material Prior Period Revenue Adjustments	-1,880.00	780.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,997.51	5,527.92

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 5XX Other Purchased Services	2,632.43	1,080.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,632.43	1,080.00

Schedule Of Changes Worksheet

Beginning Fund Balance		166.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,527.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,080.00	(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)		4,614.80	(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	3,409.00	4,727.47
2240 County Retirement Distribution	780,890.00	707,885.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	784,299.00	712,612.83

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	288,474.65	263,506.66
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	27,058.53	65,424.34
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,867.09	4,832.67
222X Educational Media Services		
2XX Personal Services - Employee Benefits	20,218.39	35,038.64
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,259.59	15,187.86
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	108,958.30	48,422.64
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	13,429.74	11,929.75
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	49,904.75	48,390.42
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	21,455.68	21,943.32
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,141.21	27,892.97
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,515.27	3,614.71
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,346.16	6,165.17
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	732.35	703.69
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	40,888.24	40,331.70
610 Adult Continuing Education Programs		



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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
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	310.64	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	7,761.31	6,866.37
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	19,662.42	18,362.09
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	7,572.88	7,906.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				651,557.20	626,519.45

Schedule Of Changes Worksheet

Beginning Fund Balance						265,164.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						712,612.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						626,519.45	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						351,258.02	(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
190 Flex Forfeiture	
1900 Other Revenue from Local Sources	4,256.22
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
330 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	17,622.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	89,903.11
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	3,000.00
633 Other Revenue Sources	
1900 Other Revenue from Local Sources	30.00
6100 Material Prior Period Revenue Adjustments	-100,272.62
633 Subtotal	-100,242.62
810 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	35,841.00
838 Carl Perkins Pass through grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	47,408.00
899 Prior Period Adj	
6100 Material Prior Period Revenue Adjustments	294.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,581.95

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

PRC Program Function Object	2010 Value
011 State OTO Weatherization & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,390.00
6XX Supplies and Materials	1,085.00
7XX Property and Equipment Acquisition	25,868.07
011 Subtotal	29,343.07
020 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
6XX Supplies and Materials	1,882.23
310 Title I, Part A, Accountability	



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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
310	Title I, Part A, Accountability			
	421	Title I, Part A, Accountability		
		1XXX	Instruction	
			1XX Personal Services - Salaries	744.94
			2XX Personal Services - Employee Benefits	68.48
			310 Subtotal	<hr/> 813.42
327	Advancing Agriculture Education Program			
	327	State - Advancing Agriculture Education		
		1XXX	Instruction	
			6XX Supplies and Materials	1,000.00
330	Vo Ed All Career & Tech Ed Programs			
	390	State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction	
			6XX Supplies and Materials	17,581.08
370	Deferred Maintenance & Energy Efficiency			
	370	Deferred Maintenance & Energy Efficiency Improvements		
		26XX	Operation and Maintenance of Plant Services	
			7XX Property and Equipment Acquisition	90,190.00
473	Public Health Emergency Preparedness			
	473	Public Health Emergency Preparedness		
		21XX	Support Services - Students	
			6XX Supplies and Materials	3,000.00
610	Title II, Part D, Ed Technology			
	431	Title II, Part D, Educational Technology		
		1XXX	Instruction	
			1XX Personal Services - Salaries	689.41
			2XX Personal Services - Employee Benefits	112.50
			610 Subtotal	<hr/> 801.91
750	ARRA - IDEA, Part B			
	750	ARRA - IDEA, Part B		
		4XXX	Facilities Acquisition and Construction Services	
			7XX Property and Equipment Acquisition	81,072.77
770	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			1XX Personal Services - Salaries	3,014.00
			2XX Personal Services - Employee Benefits	807.52
			770 Subtotal	<hr/> 3,821.52
810	Vo Ed Carl Perkins Basic Grant			
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant		



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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
810 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	1,193.22
2XX Personal Services - Employee Benefits	194.71
5XX Other Purchased Services	2,194.07
6XX Supplies and Materials	22,127.80
7XX Property and Equipment Acquisition	10,131.20
	35,841.00
838 Carl Perkins Pass through grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	16,722.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	282,069.00

Schedule Of Changes Worksheet

Beginning Fund Balance	169,380.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,581.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	282,069.00	(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	34,788.90	
Less Last Year	15,657.89	(4b)
		19,131.01 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,024.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
011 State OTO Weatherization & Deferred Maintenance	0.00	29,343.07	-29,343.07
020 State OTO Indian Education for All	0.00	1,882.23	-1,882.23
190 Flex Forfeiture	4,256.22	0.00	4,256.22
310 Title I, Part A, Accountability	0.00	813.42	-813.42



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
327 Advancing Agriculture Education Program	1,500.00	1,000.00	500.00
330 Vo Ed All Career & Tech Ed Programs	17,622.00	17,581.08	40.92
370 Deferred Maintenance & Energy Efficiency	89,903.11	90,190.00	-286.89
473 Public Health Emergency Preparedness	3,000.00	3,000.00	0.00
610 Title II, Part D, Ed Technology	0.00	801.91	-801.91
633 Other Revenue Sources	-100,242.62	0.00	-100,242.62
750 ARRA - IDEA, Part B	0.00	81,072.77	-81,072.77
770 IDEA Part B	0.00	3,821.52	-3,821.52
810 Vo Ed Carl Perkins Basic Grant	35,841.00	35,841.00	0.00
838 Carl Perkins Pass through grant	47,408.00	16,722.00	30,686.00
899 Prior Period Adj	294.24	0.00	294.24
Total	99,581.95	282,069.00	-182,487.05



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	22,951.22	942.48
1112 District Levy - Personal Property	0.68	1,061.36
1190 Penalties and Interest on Taxes	20.30	62.99
1340 Fees for Adult Education	1,997.00	0.00
1510 Interest Earnings	575.46	592.97
6100 Material Prior Period Revenue Adjustments	0.00	2.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,544.66	2,662.15

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

PRC Program Function Object	2009 Value	2010 Value
170 Distance Learning		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	9,798.00
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,136.75	0.00
2XX Personal Services - Employee Benefits	75.76	0.00
5XX Other Purchased Services	287.00	0.00
6XX Supplies and Materials	1,080.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,580.50	9,798.00

Schedule Of Changes Worksheet

Beginning Fund Balance	37,722.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,662.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,798.00	(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)	30,586.52	(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	45,811.70	38,161.00
1510 Interest Earnings	5,220.34	3,141.99
3260 State Driver's Education Reimbursement	20,740.38	18,475.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,772.42	59,778.97

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	51,407.35	44,033.87
2XX Personal Services - Employee Benefits	5,118.16	4,236.17
4XX Purchased Property Services	5,102.95	2,819.71
5XX Other Purchased Services	5,720.84	7,149.60
6XX Supplies and Materials	6,052.77	3,018.21
810 Dues and Fees	1,167.12	510.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,569.19	61,767.56

Schedule Of Changes Worksheet

Beginning Fund Balance	197,850.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,778.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,767.56	(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 246.32 (4b)	-246.32	
		-246.32 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	195,615.60	(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	67.29	42.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67.29	42.65

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	2,660.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,703.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	575.84	526.99
5300 Operating Transfers from Other Funds	9,909.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,485.36	526.99

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	32,796.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	526.99	(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)	33,323.98	(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
1111 District Levy - Real Property	62,140.20	58,207.00
1112 District Levy - Personal Property	2,654.42	2,478.28
1190 Penalties and Interest on Taxes	277.27	284.27
1510 Interest Earnings	2,332.54	2,475.75
1900 Other Revenue from Local Sources	264.73	106.05
3281 State Technology Aid	11,871.99	6,017.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	79,541.15	69,569.14

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		163,305.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		69,569.14	(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	4,930.96		
Less Last Year	5,704.07		(4b)
		-773.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		232,101.85	(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	5,989.59	4,335.01
1900 Other Revenue from Local Sources	0.00	71.00
3445 State Combined Fund School Block Grant	16,287.01	16,410.79
4100 Federal Miscellaneous Grants - Direct from Feds	4,962.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,239.54	20,816.80

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	262,830.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,816.80	(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)	283,647.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	664,337.10	477,592.83
1112 District Levy - Personal Property	22,932.13	29,492.61
1190 Penalties and Interest on Taxes	2,642.64	2,778.03
1510 Interest Earnings	9,299.78	6,628.31
3120 State Guaranteed Tax Base Aid	138,600.86	144,799.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	837,812.51	661,290.85

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	0.00	1,305.00
840 Principal On Debt	530,000.00	550,000.00
850 Interest on Debt	207,495.00	192,661.46
860 Agent Fees/Issuance Costs	900.00	900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	738,395.00	744,866.46

Schedule Of Changes Worksheet

Beginning Fund Balance	297,643.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	661,290.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	744,866.46	(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)	214,067.54	(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	608.35	1,005.23
6100 Material Prior Period Revenue Adjustments	44,813.15	47,723.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,421.50	48,728.54

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	0.00	264.30
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	3,668.18
7XX Property and Equipment Acquisition	0.00	30,150.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	141.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	34,224.13

Schedule Of Changes Worksheet

Beginning Fund Balance		118,657.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		48,728.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		34,224.13	(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	499.99	(4b)	-499.99
			-499.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		132,662.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

72 - Miscellaneous Enterprise Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	66.44
1800 Revenue from Community Services Activities	55,810.81	51,780.55
1910 Rentals	2,360.70	6,006.25
6100 Material Prior Period Revenue Adjustments	2,235.00	-800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,406.51	57,053.24

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

PRC Program Function Object	2009 Value	2010 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	10,451.09	8,908.29
2XX Personal Services - Employee Benefits	1,068.80	1,114.41
3XX Purchased Professional and Technical Services	0.00	6,569.00
6XX Supplies and Materials	50,430.72	38,197.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	61,950.61	54,789.35

Schedule Of Changes Worksheet

Beginning Fund Balance	10,039.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,053.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,789.35	(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)	12,303.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	3,728.55
1920 Contributions/Donations from Private Sources	0.00	6,432.08
6100 Material Prior Period Revenue Adjustments	0.00	190,239.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	200,400.36

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

PRC Program Function Object	2009 Value	2010 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	0.00	9,465.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,465.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	200,400.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,465.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	190,935.36	(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
1510 Interest Earnings	709.13	0.00
1700 Student Extracurricular Activity Receipts	421,044.14	325,870.97
6100 Material Prior Period Revenue Adjustments	0.00	0.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	421,753.27	325,871.04

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	431,027.26	377,599.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	431,027.26	377,599.48

Schedule Of Changes Worksheet

Beginning Fund Balance	170,868.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	325,871.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	377,599.48	(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)	119,139.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	4,980.69	0.00
1920 Contributions/Donations from Private Sources	9,765.40	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-190,239.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>14,746.09</u>	<u>-190,239.73</u>

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

PRC Program Function Object	2009 Value	2010 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	17,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>17,500.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		190,239.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		-190,239.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		0.00	(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	127,674.10	108,285.58
XX	39X 1XXX 112	Certified Teacher Staff Salaries	284,709.64	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	8,815.26	3,014.00
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	1,911,038.09	1,914,785.93
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,309.17	29,532.72
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	89.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	174,305.14	139,290.99
XX	XXX 4XXX 710	Land	20,797.50	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	3,118.20
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	24,977.95	97,046.27
XX	XXX 4XXX 73X	Major Equipment-New	0.00	5,591.44
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	2,632.43	1,080.00
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	126,256.11
b. Related Services Block Grant Entitlement	42,082.56
c. Total Entitlements Subject to Reversion	168,338.67

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	223,890.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	331,651.50
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: 97%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	192,703.48	0.00	0.00	0.00	
280	1XXX	2XX	34,682.39	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	148.62	0.00	0.00	0.00	
280	1XXX	6XX	9,958.27	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	25,883.43	0.00	0.00	0.00	
280	21XX	2XX	4,009.22	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	1,427.21	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	39.00	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	13,832.79	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	42,222.63	0.00	0.00	0.00	
280	24XX	2XX	6,537.44	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	207.02	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			331,651.50	0.00	0.00	0.00	331,651.50

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

FY2009-10

Submit ID: 0369-46245613

16 Gallatin County
0369 Belgrade H S

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	416,122.36	-24,577.50	0.00	0.00	391,544.86
Buildings	12,010,189.95	-63,207.34	211,941.84	0.00	12,158,924.45
Machinery and Equipment	1,386,707.92	-85,973.56	340,819.39	33,592.43	1,607,961.32
Construction in Progress	0.00	1,162.50	0.00	0.00	1,162.50
Totals at Historical Cost	13,813,020.23	-172,595.90	552,761.23	33,592.43	14,159,593.13
Less Accumulated Depreciation For:					
Building Accum	3,753,102.62	25,432.03	263,745.13	0.00	4,042,279.78
Machinery and Equipment Accum	699,631.47	6,862.58	180,973.09	33,592.43	853,874.71
Total Accumulated Depreciation	4,452,734.09	32,294.61	444,718.22	33,592.43	4,896,154.49
Governmental Activities, Capital Assets, net	9,360,286.14	-204,890.51	108,043.01	0.00	9,263,438.64

Business-Type Activities:**	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Machinery and Equipment	29,660.34	7,668.00	0.00	0.00	37,328.34
Totals at Historical Cost	29,660.34	7,668.00	0.00	0.00	37,328.34
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	21,024.00	3,310.00	3,260.16	0.00	27,594.16
Total Accumulated Depreciation	21,024.00	3,310.00	3,260.16	0.00	27,594.16
Business-type Activities, Capital Assets, net	8,636.34	4,358.00	-3,260.16	0.00	9,734.18

* 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
Instruction (1XXX)	13,194.73	0.00	0.00
Support Services Staff (22XX)	1,142.02	0.00	0.00
General Administration (23XX)	5,221.12	0.00	0.00
Operations and Maintenance (26XX)	265,939.82	0.00	0.00
Transportation (27XX)	151,843.32	0.00	0.00
Enterprise Operations (32XX)	0.00	3,260.16	0.00
Extracurricular (34XX, 35XX)	1,696.44	0.00	0.00
Unallocated	5,680.77	0.00	0.00
Total Depreciation for FY2010	444,718.22	3,260.16	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0369-46245613

16 Gallatin County

0369 Belgrade H S

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*							
Bonds							
01/28/2005	2,935,000.00	0.00	130,000.00	0.00	2,805,000.00	135,000.00	2,670,000.00
08/15/2001	150,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00
03/24/2004	2,250,000.00	0.00	345,000.00	0.00	1,905,000.00	355,000.00	1,550,000.00
Compensated Absences	322,640.88	0.00	0.00	40,324.52	282,316.36	0.00	282,316.36
Special Improvements (SIDs)	0.00	2,868.25	0.00	0.00	2,868.25	1,485.71	1,382.54
Other Post Employment Benefits	0.00	176,102.70	0.00	0.00	176,102.70	0.00	176,102.70
Total Governmental Activity	5,657,640.88	178,970.95	550,000.00	40,324.52	5,246,287.31	566,485.71	4,679,801.60
Long-Term Liabilities							

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

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