



Trustees' Financial Summary

FY2009-10

Submit ID: 0112-80641980

07 Cascade County

0112 Belt Elem

Due Dates:

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

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

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: Nona Coughlan

Phone #: (406) 277-3351

(Signature)

(Date)

Chair, Board of Trustees: Scott Meissner

(Signature)

(Date)

County Superintendent: Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY10 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
209	Resource Transfers Dist/Coops	LOCAL		Local
329	Indian Ed for all Progressive Grant	STATE	07-0112-46-10	
360	Gifted and Talented	STATE	0701121309	State
366	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
368	IDEA Part B	FEDERAL	state	84.027
370	Deferred Maintenance & Energy Efficiency	STATE	state	NA
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
420	Title I Improving Basic Programs	FEDERAL	Federal	84.010A
434	21st Century Community Learning	FEDERAL	Federa;	84.287
456	IDEA Part B	FEDERAL	FEDERAL	84.027
473	Public Health Emergency Preparedness	STATE	state	NA
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
752	ARRA - Title I Part A	FEDERAL	Federal	84.389



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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)	423,972.41	117,852.13	8,530.48	10,078.23
02	Taxes Receivable - Real and Personal (120-149)	29,765.40	4,632.00	1,035.27	
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	453,737.81	122,484.13	9,565.75	10,078.23
LIABILITIES					
21	Payable to Other Funds (601-606)		25,503.32		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	29,765.40	4,632.00	1,035.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	29,765.40	30,135.32	1,035.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	423,972.41	92,348.81	8,530.48	10,078.23
52	TOTAL FUND BALANCE/EQUITY	423,972.41	92,348.81	8,530.48	10,078.23
53	TOTAL LIABILITIES AND FUND BALANCE	453,737.81	122,484.13	9,565.75	10,078.23



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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)	4,171.50	70,098.86	73,694.28	10,011.83
02	Taxes Receivable - Real and Personal (120-149)	7.09			14.11
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			29,416.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,178.59	70,098.86	103,110.28	10,025.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7.09			14.11
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7.09			14.11
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,171.50	70,098.86	103,110.28	10,011.83
52	TOTAL FUND BALANCE/EQUITY	4,171.50	70,098.86	103,110.28	10,011.83
53	TOTAL LIABILITIES AND FUND BALANCE	4,178.59	70,098.86	103,110.28	10,025.94



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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)			2,392.80	4,525.93
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,392.80	4,525.93
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)			2,392.80	4,525.93
52	TOTAL FUND BALANCE/EQUITY			2,392.80	4,525.93
53	TOTAL LIABILITIES AND FUND BALANCE			2,392.80	4,525.93



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,531.68	717.70		-38,399.17
02	Taxes Receivable - Real and Personal (120-149)	1,502.01			5,635.55
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				25,503.32
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	4,033.69	717.70		-7,260.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,502.01			5,635.55
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,502.01			5,635.55
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,531.68	717.70		-12,895.85
52	TOTAL FUND BALANCE/EQUITY	2,531.68	717.70		-12,895.85
53	TOTAL LIABILITIES AND FUND BALANCE	4,033.69	717.70		-7,260.30



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (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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Balance Sheet

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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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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
1110 District Tax Levy	579,758.31	566,036.35
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	17,573.12	0.00
1190 Penalties and Interest on Taxes	2,471.73	2,032.61
1510 Interest Earnings	5,985.59	3,039.77
3110 Direct State Aid	529,570.51	497,758.15
3111 Quality Educator	58,309.06	58,482.45
3112 At Risk Student	5,363.32	0.00
3113 Indian Education For All	4,467.60	4,365.60
3114 American Indian Achievement Gap	0.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	32,416.60	28,545.25
3120 State Guaranteed Tax Base Aid	61,858.32	62,992.80
3444 State School Block Grant	28,873.00	29,092.43
3445 State Combined Fund School Block Grant	723.83	729.33
3730 HB645 State Special Education Allowable Costs	0.00	1,708.29
7800 ARRA - State Fiscal Stabilization Fund	0.00	35,090.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,327,370.99	1,290,273.87

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	674,953.89	607,480.83
2XX Personal Services - Employee Benefits	114,905.86	135,085.07
3XX Purchased Professional and Technical Services	3,425.90	4,265.61
5XX Other Purchased Services	2,153.63	3,561.00
6XX Supplies and Materials	33,231.01	38,148.78
222X Educational Media Services		
3XX Purchased Professional and Technical Services	977.74	495.00
6XX Supplies and Materials	5,967.14	4,122.73
23XX Support Services - General Administration		
1XX Personal Services - Salaries	47,067.92	37,004.80
2XX Personal Services - Employee Benefits	69.47	76.61
3XX Purchased Professional and Technical Services	22,068.13	25,400.00
4XX Purchased Property Services	4,660.67	22,095.17
5XX Other Purchased Services	448.56	2,072.37
6XX Supplies and Materials	3,336.97	5,443.61
810 Dues and Fees	7,111.50	29,283.60
8XX Other Expenditures	4,119.25	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	45,217.80	49,090.40



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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				
	24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	8,952.25	8,752.31
			5XX Other Purchased Services	825.26	1,333.47
			6XX Supplies and Materials	8,703.29	9,727.78
			810 Dues and Fees	880.26	651.20
	25XX Support Services - Business				
			1XX Personal Services - Salaries	7,110.66	6,942.11
			2XX Personal Services - Employee Benefits	1,321.98	21.75
			3XX Purchased Professional and Technical Services	2,659.00	895.00
			5XX Other Purchased Services	6,802.98	6,066.00
			6XX Supplies and Materials	25.00	1,781.16
			810 Dues and Fees	150.00	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	77,597.81	81,829.17
			2XX Personal Services - Employee Benefits	3,435.10	8,394.00
			4XX Purchased Property Services	38,933.99	56,408.29
			5XX Other Purchased Services	4,218.50	12,269.00
			6XX Supplies and Materials	16,137.74	17,004.20
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	36,631.96	37,607.36
			2XX Personal Services - Employee Benefits	6,993.84	7,085.14
			5XX Other Purchased Services	0.00	199.98
			6XX Supplies and Materials	2,230.33	1,127.44
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	5,593.35	5,255.08
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	22,780.69	18,322.37
			2XX Personal Services - Employee Benefits	48.98	74.59
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	35,090.84
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	165.78	557.33
			6XX Supplies and Materials	56,444.68	32,373.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,278,358.87</u>	<u>1,313,394.33</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						447,092.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,290,273.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,313,394.33	(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)						423,972.41	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	118,919.68	107,238.70
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,654.99	0.00
1190 Penalties and Interest on Taxes	552.16	358.90
1510 Interest Earnings	598.47	271.84
2220 County On-Schedule Trans Reimb	25,660.26	19,870.29
3210 State On-Schedule Trans Reimb	25,660.26	19,870.29
3444 State School Block Grant	730.53	736.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	175,776.35	148,346.10

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	15,041.42	15,355.20
2XX Personal Services - Employee Benefits	46.31	76.08
25XX Support Services - Business		
1XX Personal Services - Salaries	7,643.79	10,118.04
2XX Personal Services - Employee Benefits	21.98	64.09
27XX Student Transportation Services		
1XX Personal Services - Salaries	29,659.83	32,533.98
2XX Personal Services - Employee Benefits	2,700.00	4,678.44
4XX Purchased Property Services	26,386.50	35,036.90
5XX Other Purchased Services	2,488.88	5,959.20
6XX Supplies and Materials	34,034.32	21,759.27
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	25,503.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,023.03	151,084.52



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						95,087.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						148,346.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						151,084.52	(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)						92,348.81	(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
1110 District Tax Levy	19,421.51	19,191.25
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	584.52	0.00
1190 Penalties and Interest on Taxes	87.24	68.84
1510 Interest Earnings	683.29	64.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,776.56	19,324.12

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	0.00	75,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	75,250.00

Schedule Of Changes Worksheet

Beginning Fund Balance		64,456.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		19,324.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		75,250.00	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		8,530.48	(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
1611 National School Lunch Program	59,000.00	61,100.00
4550 Federal Child Nutrition	59,879.76	70,406.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,879.76	131,506.81

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	76,155.47	60,703.66
2XX Personal Services - Employee Benefits	2,639.09	3,813.45
6XX Supplies and Materials	30,295.64	70,013.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,090.20	134,530.15

Schedule Of Changes Worksheet

Beginning Fund Balance	13,101.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	131,506.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	134,530.15	(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)	10,078.23	(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	77.37	0.19
1190 Penalties and Interest on Taxes	2.94	4.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80.31	5.04

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		4,166.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.04	(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)		4,171.50	(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	962.83	157.80
2240 County Retirement Distribution	210,000.00	180,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	210,962.83	180,157.80

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	133,928.38	111,015.77
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	48,025.10	7,985.86
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,371.28	7,195.40
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,131.95	2,583.94
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,007.52	11,628.30
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,158.40	4,486.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,404.03	1,349.32
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	956.99	875.92
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,016.35	7,750.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	220,000.00	154,870.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						44,812.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						180,157.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						154,870.99	(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)						70,098.86	(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
329 Indian Ed for all Progressive Grant	
3290 State - Other State Grants	3,337.00
360 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,500.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	27,251.22
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,391.00
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	83,089.00
434 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	51,000.00
456 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	10,573.68
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,000.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	24,780.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	50,736.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	272,657.90

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

PRC Program Function Object	2010 Value
360 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	462.00
2XX Personal Services - Employee Benefits	88.00
5XX Other Purchased Services	625.00
6XX Supplies and Materials	325.00
360 Subtotal	1,500.00
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
6XX Supplies and Materials	7,804.55



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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
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	14,284.07
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	873.77
420 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	71,770.74
2XX Personal Services - Employee Benefits	6,600.00
6XX Supplies and Materials	2,668.26
	81,039.00
420 Subtotal	
434 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	31,124.00
2XX Personal Services - Employee Benefits	4,992.00
3XX Purchased Professional and Technical Services	8,612.00
6XX Supplies and Materials	4,772.00
880 Other Vocational Education Related Costs	1,500.00
	51,000.00
434 Subtotal	
456 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	10,573.68
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	19,665.71
2XX Personal Services - Employee Benefits	5,114.29
	24,780.00
750 Subtotal	
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	26,890.00
2XX Personal Services - Employee Benefits	8,118.00



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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
			752 Subtotal	35,008.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				226,863.07

Schedule Of Changes Worksheet

Beginning Fund Balance					57,315.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					272,657.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					226,863.07	(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)					103,110.28	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
329 Indian Ed for all Progressive Grant	3,337.00	0.00	3,337.00
360 Gifted and Talented	1,500.00	1,500.00	0.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	7,804.55	-7,804.55
370 Deferred Maintenance & Energy Efficiency	27,251.22	14,284.07	12,967.15
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	19,391.00	873.77	18,517.23
420 Title I Improving Basic Programs	83,089.00	81,039.00	2,050.00
434 21st Century Community Learning	51,000.00	51,000.00	0.00
456 IDEA Part B	10,573.68	10,573.68	0.00
473 Public Health Emergency Preparedness	1,000.00	0.00	1,000.00
750 ARRA - IDEA Part B (Trans from Coop)	24,780.00	24,780.00	0.00
752 ARRA - Title I Part A	50,736.00	35,008.00	15,728.00
Total	272,657.90	226,863.07	45,794.83



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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
1190 Penalties and Interest on Taxes	0.00	7.29
1510 Interest Earnings	140.99	21.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	140.99	28.55

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	9,983.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28.55	(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)	10,011.83	(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
1910 Rentals	1,200.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,200.00	300.00

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	0.00	664.59
8XX Community Services Programs		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	211.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	211.85	664.59

Schedule Of Changes Worksheet

Beginning Fund Balance					2,757.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					300.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					664.59	(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)					2,392.80	(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	354.57	25.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	354.57	25.78

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	20,646.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,646.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,500.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25.78	(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)	4,525.93	(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
1110 District Tax Levy	29,577.66	29,473.15
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	894.88	0.00
1190 Penalties and Interest on Taxes	127.90	105.75
3281 State Technology Aid	2,681.19	1,354.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,281.63	30,933.29

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		
6XX Supplies and Materials	57,000.00	31,354.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,000.00	31,354.39

Schedule Of Changes Worksheet

Beginning Fund Balance	2,952.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,933.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,354.39	(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)	2,531.68	(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
1110 District Tax Levy	42,741.77	66,666.36
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,159.69	0.00
1190 Penalties and Interest on Taxes	325.94	1,154.16
1510 Interest Earnings	1,320.76	53.72
9710 Residual Equity Transfers In	0.00	25,503.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,548.16	93,377.56

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	85,000.00	85,000.00
850 Interest on Debt	30,537.50	27,562.50
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	115,837.50	112,862.50

Schedule Of Changes Worksheet

Beginning Fund Balance		6,589.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		93,377.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		112,862.50	(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)		-12,895.85	(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	0.00	35,821.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	671,815.09	637,973.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,086.67	19,893.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	32,546.53	42,416.69
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

FY2009-10

Submit ID: 0112-80641980

07 Cascade County

0112 Belt Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,253.54
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,253.54

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,083.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	43,564.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,275.00
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: 75%



Trustees' Financial Summary

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07 Cascade County

0112 Belt Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	37,607.36	0.00	0.00	0.00	
280	1XXX	2XX	7,085.14	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	199.98	0.00	0.00	0.00	
280	1XXX	6XX	1,127.44	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	5,255.08	0.00	0.00	0.00	
Totals			51,275.00	0.00	0.00	0.00	51,275.00

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: 0112-80641980

07 Cascade County

0112 Belt Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	14,400.00	0.00	0.00	0.00	14,400.00
Machinery and Equipment	365,789.00	0.00	0.00	0.00	365,789.00
Totals at Historical Cost	380,189.00	0.00	0.00	0.00	380,189.00
Governmental Activities, Capital Assets, net	380,189.00	0.00	0.00	0.00	380,189.00

* 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.

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

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0112-80641980

07 Cascade County

0112 Belt Elem

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							
10/27/2005	700,000.00	0.00	85,000.00	0.00	615,000.00	90,000.00	525,000.00
Compensated Absences	49,917.38	0.00	0.00	0.00	49,917.38	0.00	0.00
Total Governmental Activity	749,917.38	0.00	85,000.00	0.00	664,917.38	90,000.00	525,000.00
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.