



Trustees' Financial Summary

FY2009-10

Submit ID: 0137-58498788

**08 Chouteau County
0137 Big Sandy Elem**

**** Recalculated ****

Due Dates:

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

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

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: Ruth Kulbeck

Phone #: (406) 378-2502

(Signature)

(Date)

Chair, Board of Trustees: Jennifer Darlington

(Signature)

(Date)

County Superintendent: Rick Cook

(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 #
014	Title I Improving Basic Programs	FEDERAL	0801373109	84.010A
016	Title I Improving Basic Programs	FEDERAL	0801373110	84.010A
127	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A094194	84.358A
128	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371409	84.367
129	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371410	84.367
130	ARRA - Title I Part A	FEDERAL	FEDERAL	84.389
131	Title II, Part D, Ed Technology	FEDERAL	0801376008	84.318
132	Title IV Safe and Drug-Free Schools	FEDERAL	0801371609	84.186A
133	Quality Schools Facility Grant	STATE	STATE	NA
134	State OTO FullTime Kindergarten Startup	STATE	STATE	state
135	Public Health Emergency Preparedness	STATE	STATE	NA
136	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
140	Title VII, Indian Education	FEDERAL	STATE	84.060
141	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	FEDERAL	84.931
142	ARRA - School Nutrition Equipment Assistance	FEDERAL	0801379009AR	10.579



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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)	69,798.24	11,806.34	226,342.12	2,412.12
02	Taxes Receivable - Real and Personal (120-149)	21,736.20	8,326.73	648.05	
03	Taxes Receivable - Protested (150-159)	8,498.62	3,268.90	257.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				176.94
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,033.06	23,401.97	227,247.56	2,589.06
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	30,234.82	11,595.63	905.44	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,234.82	11,595.63	905.44	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	69,798.24	11,806.34	226,342.12	2,589.06
52	TOTAL FUND BALANCE/EQUITY	69,798.24	11,806.34	226,342.12	2,589.06
53	TOTAL LIABILITIES AND FUND BALANCE	100,033.06	23,401.97	227,247.56	2,589.06



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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)		38,542.19	-250.04	
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)			11,126.68	
06	Other Current Assets (190-210)			402.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		38,542.19	11,278.64	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			0.16	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			0.16	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		38,542.19	11,278.48	
52	TOTAL FUND BALANCE/EQUITY		38,542.19	11,278.48	
53	TOTAL LIABILITIES AND FUND BALANCE		38,542.19	11,278.64	



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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)				
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				
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		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)	9,465.40	8,123.40		
02	Taxes Receivable - Real and Personal (120-149)	966.24			
03	Taxes Receivable - Protested (150-159)	390.13			
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	10,821.77	8,123.40		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,474.00		
25	Deferred Revenue (680)	1,356.37			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,356.37	6,474.00		
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)	9,465.40	1,649.40		
52	TOTAL FUND BALANCE/EQUITY	9,465.40	1,649.40		
53	TOTAL LIABILITIES AND FUND BALANCE	10,821.77	8,123.40		



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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)	229.56	10,763.14		
02	Taxes Receivable - Real and Personal (120-149)		1,396.79		
03	Taxes Receivable - Protested (150-159)		568.45		
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	229.56	12,728.38		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,965.24		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,965.24		
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)	229.56	10,763.14		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	229.56	10,763.14		
53	TOTAL LIABILITIES AND FUND BALANCE	229.56	12,728.38		



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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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Balance Sheet

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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Balance Sheet

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



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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	335,775.02	299,464.00
1113 District Levy - Heavy Motor Vehicles	8.36	366.61
1190 Penalties and Interest on Taxes	1,262.03	1,227.34
1510 Interest Earnings	984.51	331.26
3110 Direct State Aid	268,779.22	285,192.45
3111 Quality Educator	28,454.87	32,217.82
3112 At Risk Student	3,826.65	0.00
3113 Indian Education For All	2,080.80	2,366.40
3114 American Indian Achievement Gap	1,800.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,263.67	16,392.32
3444 State School Block Grant	77,327.06	77,914.75
3460 Montana Oil and Gas Tax	8,129.39	3,040.78
3730 HB645 State Special Education Allowable Costs	0.00	981.00
7800 ARRA - State Fiscal Stabilization Fund	0.00	20,105.43

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

744,691.58 741,400.16

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	343,611.15	315,315.60
2XX Personal Services - Employee Benefits	54,412.99	59,723.72
4XX Purchased Property Services	299.92	937.79
5XX Other Purchased Services	2,121.65	1,566.78
6XX Supplies and Materials	15,557.92	34,632.10
810 Dues and Fees	715.00	258.66
221X Improvement of Instruction Services		
6XX Supplies and Materials	2,272.67	5,250.72
23XX Support Services - General Administration		
1XX Personal Services - Salaries	23,333.32	24,500.00
3XX Purchased Professional and Technical Services	1,800.00	0.00
4XX Purchased Property Services	632.00	77.66
5XX Other Purchased Services	2,654.77	3,578.35
6XX Supplies and Materials	4,318.62	5,568.82
810 Dues and Fees	2,674.25	8,851.81
24XX Support Services - School Administration		
1XX Personal Services - Salaries	40,478.62	26,986.86
4XX Purchased Property Services	121.78	0.00
5XX Other Purchased Services	135.45	43.29
6XX Supplies and Materials	1,003.59	820.79



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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				
			8XX Other Expenditures	50.00	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	21,791.57	22,016.48
			2XX Personal Services - Employee Benefits	15,130.35	12,026.81
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	52,349.30	57,533.25
			4XX Purchased Property Services	63,244.32	66,631.13
			5XX Other Purchased Services	3,957.50	3,385.00
			6XX Supplies and Materials	15,763.54	10,501.76
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	23,913.80	22,619.41
			5XX Other Purchased Services	0.00	726.58
			6XX Supplies and Materials	1,221.13	906.67
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,668.19	1,910.94
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials	130.08	332.30
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,300.21	1,856.28
			5XX Other Purchased Services	2,561.96	3,526.36
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	8,386.39	8,673.83
			5XX Other Purchased Services	3,152.87	5,341.73
			6XX Supplies and Materials	1,568.88	22.49
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	20,105.43
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	9,787.71	5,575.44
			4XX Purchased Property Services	0.00	250.00
			6XX Supplies and Materials	18,478.90	20,592.20
	999 Undistributed				
	9999 Undistributed				
			971 Residual Equity Transfers Out	0.00	402.00



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Submit ID: 0137-58498788

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

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

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

741,600.40

753,049.04

Schedule Of Changes Worksheet

Beginning Fund Balance						81,447.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						741,400.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						753,049.04	(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)						69,798.24	(5)



Trustees' Financial Summary

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08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

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	60,935.74	146,262.86
1113 District Levy - Heavy Motor Vehicles	1.52	185.62
1190 Penalties and Interest on Taxes	204.86	306.62
1510 Interest Earnings	296.46	19.22
2220 County On-Schedule Trans Reimb	43,822.68	44,687.01
3210 State On-Schedule Trans Reimb	39,587.58	35,943.19
3444 State School Block Grant	2,306.58	2,324.11
3460 Montana Oil and Gas Tax	1,399.39	925.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148,554.81	230,654.07

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		
1XX Personal Services - Salaries	22,565.51	30,838.88
2XX Personal Services - Employee Benefits	7,803.86	27,316.39
4XX Purchased Property Services	44,700.65	113,917.39
5XX Other Purchased Services	60,603.74	58,705.99
6XX Supplies and Materials	14,703.77	11,225.46
810 Dues and Fees	582.47	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	150,960.00	242,004.11



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						23,156.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						230,654.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						242,004.11	(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)						11,806.34	(5)



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**** Recalculated ****

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	29,262.11	1,414.02
1113 District Levy - Heavy Motor Vehicles	0.73	0.00
1190 Penalties and Interest on Taxes	110.08	78.76
1510 Interest Earnings	3,326.41	1,564.44
3460 Montana Oil and Gas Tax	663.10	164.75
5200 Sale or Compensation for Loss of Assets	0.00	3,750.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,362.43	6,971.97
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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	37,596.46	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,596.46	0.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	219,370.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,971.97	(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)	226,342.12	(5)



Trustees' Financial Summary

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08 Chouteau County
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**** Recalculated ****

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	19.80	24.75
1611 National School Lunch Program	31,522.80	28,805.69
3220 State Food Services Match	148.25	176.94
4550 Federal Child Nutrition	40,020.47	42,061.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,711.32	71,068.75

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	34,811.98	37,422.17
4XX Purchased Property Services	247.20	562.75
5XX Other Purchased Services	4,629.72	6,405.55
6XX Supplies and Materials	29,440.41	28,460.90
8XX Other Expenditures	595.20	496.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,724.51	73,347.37

Schedule Of Changes Worksheet

Beginning Fund Balance		4,867.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		71,068.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		73,347.37	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		2,589.06	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	295.64	218.47
2240 County Retirement Distribution	86,475.00	87,241.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,770.64	87,460.16

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	52,360.35	50,495.41
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,528.00	3,626.40
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,497.15	2,415.78
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,148.88	3,017.32
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,812.80	7,458.97
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,760.50	4,431.67
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,060.00	2,659.67
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	342.16	273.52
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,911.14	1,905.76
780 ARRA - State Fiscal Stabilization Fund		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	369.66
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,422.02	5,547.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	83,843.00	82,201.28



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**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						33,283.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,460.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						82,201.28 (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)						38,542.19 (5)



Trustees' Financial Summary

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**** Recalculated ****

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
014 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	6,627.27
016 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	35,196.19
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	33,963.69
128 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,676.01
129 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,273.32
9710 Residual Equity Transfers In	402.00
129 Subtotal	10,675.32
130 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	16,506.17
131 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	700.00
132 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	588.84
133 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	16,680.69
135 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,250.00
141 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	20,000.00
142 ARRA - School Nutrition Equipment Assistance	
7620 ARRA - School Nutrition Equipment Assistance	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157,864.18

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

PRC Program Function Object	2010 Value
014 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,786.03
2XX Personal Services - Employee Benefits	768.14
6XX Supplies and Materials	73.10



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC	Program	Function	Object	2010 Value
			014 Subtotal	6,627.27
016	Title I	Improving Basic Programs		
	420	Title I, Part A, Improving Basic Programs		
		1XXX Instruction		
		1XX Personal Services - Salaries		30,251.17
		2XX Personal Services - Employee Benefits		4,327.58
		5XX Other Purchased Services		360.65
		6XX Supplies and Materials		256.79
		016 Subtotal		35,196.19
127	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)			
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
		1XXX Instruction		
		1XX Personal Services - Salaries		28,044.68
		2XX Personal Services - Employee Benefits		4,065.86
		5XX Other Purchased Services		1,853.15
		127 Subtotal		33,963.69
128	Title II, Part A, Teacher/Principal Train/Recruit			
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		1XXX Instruction		
		1XX Personal Services - Salaries		6,053.91
		2XX Personal Services - Employee Benefits		929.74
		5XX Other Purchased Services		3,692.36
		128 Subtotal		10,676.01
129	Title II, Part A, Teacher/Principal Train/Recruit			
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		1XXX Instruction		
		1XX Personal Services - Salaries		604.25
		2XX Personal Services - Employee Benefits		76.97
		5XX Other Purchased Services		5,342.10
		8XX Other Expenditures		4,250.00
		129 Subtotal		10,273.32
130	ARRA - Title I Part A			
	752	ARRA - Title I, Part A		
		1XXX Instruction		
		1XX Personal Services - Salaries		14,338.22
		2XX Personal Services - Employee Benefits		2,167.95
		130 Subtotal		16,506.17
131	Title II, Part D, Ed Technology			



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
131 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	700.00
132 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	588.84
133 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	16,680.69
134 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	12,489.19
136 State OTO Weatherization & Deferred Maintenance	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	6,629.52
6XX Supplies and Materials	7,850.00
136 Subtotal	14,479.52
140 Title VII, Indian Education	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
1XX Personal Services - Salaries	895.52
2XX Personal Services - Employee Benefits	135.41
5XX Other Purchased Services	350.00
6XX Supplies and Materials	1,052.72
140 Subtotal	2,433.65
141 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	17,694.26
2XX Personal Services - Employee Benefits	2,305.74
141 Subtotal	20,000.00
142 ARRA - School Nutrition Equipment Assistance	
762 ARRA - School Nutrition Equipment Assistance	
31XX Food Services	
6XX Supplies and Materials	5,000.00



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

185,614.54

Schedule Of Changes Worksheet

Beginning Fund Balance						39,028.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						157,864.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						185,614.54	(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)						11,278.48	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 Title I Improving Basic Programs	6,627.27	6,627.27	0.00
016 Title I Improving Basic Programs	35,196.19	35,196.19	0.00
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	33,963.69	33,963.69	0.00
128 Title II, Part A, Teacher/Principal Train/Recruit	10,676.01	10,676.01	0.00
129 Title II, Part A, Teacher/Principal Train/Recruit	10,675.32	10,273.32	402.00
130 ARRA - Title I Part A	16,506.17	16,506.17	0.00
131 Title II, Part D, Ed Technology	700.00	700.00	0.00
132 Title IV Safe and Drug-Free Schools	588.84	588.84	0.00
133 Quality Schools Facility Grant	16,680.69	16,680.69	0.00
134 State OTO FullTime Kindergarten Startup	0.00	12,489.19	-12,489.19
135 Public Health Emergency Preparedness	1,250.00	0.00	1,250.00
136 State OTO Weatherization & Deferred Maintenance	0.00	14,479.52	-14,479.52
140 Title VII, Indian Education	0.00	2,433.65	-2,433.65
141 ARRA - IDEA Part B (Trans from Coop)	20,000.00	20,000.00	0.00
142 ARRA - School Nutrition Equipment Assistance	5,000.00	5,000.00	0.00
Total	157,864.18	185,614.54	-27,750.36



Trustees' Financial Summary

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**** Recalculated ****

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	14,567.37	14,248.68
1113 District Levy - Heavy Motor Vehicles	0.37	17.53
1190 Penalties and Interest on Taxes	43.26	52.80
1510 Interest Earnings	77.75	61.88
3281 State Technology Aid	1,363.69	776.27
3460 Montana Oil and Gas Tax	344.15	137.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,396.59	15,294.28

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	320.10
4XX Purchased Property Services	2,624.75	1,010.58
6XX Supplies and Materials	11,662.88	13,144.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,287.63	14,474.80

Schedule Of Changes Worksheet

Beginning Fund Balance		8,645.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		15,294.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		14,474.80	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		9,465.40	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	232.06	95.85
3445 State Combined Fund School Block Grant	3,372.52	3,398.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,604.58	3,494.00

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		
4XX Purchased Property Services	0.00	8,283.84
6XX Supplies and Materials	0.00	9,557.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	17,841.17

Schedule Of Changes Worksheet

Beginning Fund Balance	15,996.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,494.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,841.17	(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)	1,649.40	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	0.00	0.52
1910 Rentals	0.00	1,750.00
5200 Sale or Compensation for Loss of Assets	0.00	2,565.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,315.52

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		
4XX Purchased Property Services	0.00	3,365.86
6XX Supplies and Materials	0.00	750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,115.86

Schedule Of Changes Worksheet

Beginning Fund Balance		29.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,315.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,115.86	(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)		229.56	(5)



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	20,629.86	20,745.75
1113 District Levy - Heavy Motor Vehicles	0.53	25.53
1190 Penalties and Interest on Taxes	43.34	75.79
1510 Interest Earnings	84.11	24.33
3460 Montana Oil and Gas Tax	502.08	200.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,259.92	21,071.41

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		
8XX Other Expenditures	10,430.59	21,137.60
910		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	12,254.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,684.72	21,137.60

Schedule Of Changes Worksheet

Beginning Fund Balance		10,829.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,071.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		21,137.60	(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)		10,763.14	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	10,727.24	10,243.62
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	322,910.83	300,197.60
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,597.19	9,160.67
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	47,384.44	45,091.72
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: 0137-58498788

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	17,373.32
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	17,373.32

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,790.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,017.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,163.60
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

FY2009-10

Submit ID: 0137-58498788

08 Chouteau County

**** Recalculated ****

0137 Big Sandy Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	22,619.41	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	726.58	0.00	0.00	0.00	
280	1XXX	6XX	906.67	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,910.94	0.00	0.00	0.00	
Totals			26,163.60	0.00	0.00	0.00	26,163.60

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: 0137-58498788

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	33,235.50	0.00	0.00	0.00	33,235.50
Buildings	1,789,584.00	0.00	0.00	0.00	1,789,584.00
Machinery and Equipment	329,896.90	0.00	2,583.33	26,950.03	305,530.20
Totals at Historical Cost	2,152,716.40	0.00	2,583.33	26,950.03	2,128,349.70
Less Accumulated Depreciation For:					
Improvement Accum	1,713,184.88	-776.28	35,971.68	0.00	1,748,380.28
Machinery and Equipment Accum	172,991.19	25,048.54	32,445.83	26,950.03	203,535.53
Total Accumulated Depreciation	1,886,176.07	24,272.26	68,417.51	26,950.03	1,951,915.81
Governmental Activities, Capital Assets, net	266,540.33	-24,272.26	-65,834.18	0.00	176,433.89

* 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
General Administration (23XX)	3,000.00	0.00	0.00
School Administration (24XX)	1,864.83	0.00	0.00
Operations and Maintenance (26XX)	36,155.01	0.00	0.00
Transportation (27XX)	26,533.20	0.00	0.00
Food Service (31XX)	864.47	0.00	0.00
Total Depreciation for FY2010	68,417.51	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0137-58498788

08 Chouteau County
0137 Big Sandy Elem

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	39,789.50	0.00	4,168.79	0.00	35,620.71	0.00	35,620.71
Total Governmental Activity Long-Term Liabilities	39,789.50	0.00	4,168.79	0.00	35,620.71	0.00	35,620.71

* 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.