



Trustees' Financial Summary

FY2009-10

Submit ID: 0968-88457058

**56 Yellowstone County
0968 Blue Creek 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: Roger Heimbigner

Phone #: (406) 259-0653

(Signature)

(Date)

Chair, Board of Trustees: Leslie Weldon

(Signature)

(Date)

County Superintendent: A J Micheletti

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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 #
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE	State	state
371	Deferred Maintenance & Energy Efficiency	STATE		NA
420	Title I, Part A, Accountability	FEDERAL	5609683110	84.348A
437	REAP	FEDERAL	REAP	REAP
456	IDEA-B (Trans from Coop)	FEDERAL	Coop	84.027A
473	Public Health Emergency Preparedness	STATE		NA
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	05697079210	84.931



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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)	86,629.63	19,466.20		9,562.34
02	Taxes Receivable - Real and Personal (120-149)	8,630.15	781.82		
03	Taxes Receivable - Protested (150-159)	14,229.79	1,093.33		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				181.08
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	109,489.57	21,341.35		9,743.42
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	22,859.94	1,875.15		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,859.94	1,875.15		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	86,629.63	19,466.20		9,743.42
52	TOTAL FUND BALANCE/EQUITY	86,629.63	19,466.20		9,743.42
53	TOTAL LIABILITIES AND FUND BALANCE	109,489.57	21,341.35		9,743.42



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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)	8,006.74	62,347.09	27,940.23	42,764.66
02	Taxes Receivable - Real and Personal (120-149)	2,435.33			1,463.77
03	Taxes Receivable - Protested (150-159)	4,434.36			1,807.99
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	14,876.43	62,347.09	27,940.23	46,036.42
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,869.69			3,271.76
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,869.69			3,271.76
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,006.74	62,347.09	27,940.23	42,764.66
52	TOTAL FUND BALANCE/EQUITY	8,006.74	62,347.09	27,940.23	42,764.66
53	TOTAL LIABILITIES AND FUND BALANCE	14,876.43	62,347.09	27,940.23	46,036.42



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				890.26
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				890.26
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)				890.26
52	TOTAL FUND BALANCE/EQUITY				890.26
53	TOTAL LIABILITIES AND FUND BALANCE				890.26



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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)	22,765.25			20,458.24
02	Taxes Receivable - Real and Personal (120-149)				556.13
03	Taxes Receivable - Protested (150-159)				394.11
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	22,765.25			21,408.48
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				950.24
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				950.24
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)	22,765.25			20,458.24
52	TOTAL FUND BALANCE/EQUITY	22,765.25			20,458.24
53	TOTAL LIABILITIES AND FUND BALANCE	22,765.25			21,408.48



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,000.62	51,793.97	11,563.28	
02	Taxes Receivable - Real and Personal (120-149)		3,726.21		
03	Taxes Receivable - Protested (150-159)		3,064.52		
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	33,000.62	58,584.70	11,563.28	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,790.73		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6,790.73		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			11,563.28	
48	Fund Balance for Budget (961-970)	33,000.62	51,793.97		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	33,000.62	51,793.97	11,563.28	
53	TOTAL LIABILITIES AND FUND BALANCE	33,000.62	58,584.70	11,563.28	



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,521.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,521.82	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			2,521.82	
52	TOTAL FUND BALANCE/EQUITY			2,521.82	
53	TOTAL LIABILITIES AND FUND BALANCE			2,521.82	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,702.44	63,964.24		
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	15,702.44	63,964.24		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	15,702.44	63,964.24		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	15,702.44	63,964.24		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	15,702.44	63,964.24		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		352.41		
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		352.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		352.41		
35	TOTAL LIABILITIES		352.41		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		352.41		



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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	203,080.50	196,661.94
1190 Penalties and Interest on Taxes	397.09	378.56
1510 Interest Earnings	6,919.27	4,186.82
1900 Other Revenue from Local Sources	0.00	208.40
3110 Direct State Aid	488,121.50	461,637.67
3111 Quality Educator	53,235.00	59,319.00
3112 At Risk Student	4,702.28	0.00
3113 Indian Education For All	4,651.20	4,569.60
3114 American Indian Achievement Gap	800.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	50,435.75	40,454.80
3120 State Guaranteed Tax Base Aid	222,563.36	220,045.62
3444 State School Block Grant	23,528.13	23,706.94
3730 HB645 State Special Education Allowable Costs	0.00	1,792.86
6100 Material Prior Period Revenue Adjustments	194.46	698.18
7800 ARRA - State Fiscal Stabilization Fund	0.00	32,544.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,058,628.54	1,047,004.82

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	469,248.20	411,045.97
2XX Personal Services - Employee Benefits	95,486.92	57,015.74
4XX Purchased Property Services	1,660.00	0.00
5XX Other Purchased Services	20,895.60	1,475.00
6XX Supplies and Materials	62,017.41	62,191.01
21XX Support Services - Students		
1XX Personal Services - Salaries	18,549.96	0.00
3XX Purchased Professional and Technical Services	5,747.10	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	300.00	17,886.78
2XX Personal Services - Employee Benefits	0.00	1,687.64
3XX Purchased Professional and Technical Services	0.00	5,003.00
5XX Other Purchased Services	0.00	4,137.49
6XX Supplies and Materials	0.00	271.85
222X Educational Media Services		
1XX Personal Services - Salaries	31,451.63	38,322.32
2XX Personal Services - Employee Benefits	0.00	2,268.34
3XX Purchased Professional and Technical Services	1,519.25	0.00
6XX Supplies and Materials	770.99	2,017.77



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	39,344.33	91,003.17
			2XX Personal Services - Employee Benefits	4,758.00	4,428.95
			3XX Purchased Professional and Technical Services	6,056.25	9,157.15
			4XX Purchased Property Services	0.00	15,000.00
			5XX Other Purchased Services	5,831.92	8,834.03
			6XX Supplies and Materials	861.14	5,109.10
			810 Dues and Fees	0.00	295.00
			8XX Other Expenditures	3,824.26	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	34,100.04	28,476.22
			2XX Personal Services - Employee Benefits	502.00	2,640.88
			3XX Purchased Professional and Technical Services	835.10	0.00
			5XX Other Purchased Services	1,400.00	1,969.80
			6XX Supplies and Materials	0.00	744.57
			810 Dues and Fees	0.00	787.30
	25XX Support Services - Business				
			1XX Personal Services - Salaries	20,286.10	0.00
			3XX Purchased Professional and Technical Services	6,100.00	19,574.04
			5XX Other Purchased Services	400.00	0.00
			6XX Supplies and Materials	492.98	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	27,020.16	31,061.37
			2XX Personal Services - Employee Benefits	0.00	1,600.24
			3XX Purchased Professional and Technical Services	0.00	3,740.67
			4XX Purchased Property Services	31,168.54	34,183.46
			5XX Other Purchased Services	6,738.00	6,613.00
			6XX Supplies and Materials	7,193.79	8,069.90
			7XX Property and Equipment Acquisition	0.00	15,089.00
			8XX Other Expenditures	428.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	96,964.61	90,901.61
			2XX Personal Services - Employee Benefits	6,951.60	5,156.26
			6XX Supplies and Materials	1,882.34	381.92
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,679.83	3,492.40
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,980.11	4,569.60
			3XX Purchased Professional and Technical Services	2,078.90	0.00
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				



Trustees' Financial Summary

FY2009-10

Submit ID: 0968-88457058

56 Yellowstone County
0968 Blue Creek Elem

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	13,000.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	6,100.00	6,652.40
			2XX Personal Services - Employee Benefits	0.00	303.55
			6XX Supplies and Materials	0.00	71.38
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	32,544.43
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	483.01	0.00
			6XX Supplies and Materials	7,793.18	18,855.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,047,901.25	1,054,630.15

Schedule Of Changes Worksheet

Beginning Fund Balance					94,254.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,047,004.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,054,630.15	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					86,629.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	11,799.12	18,505.95
1190 Penalties and Interest on Taxes	23.83	27.67
1510 Interest Earnings	654.38	500.00
1900 Other Revenue from Local Sources	0.00	249.40
2220 County On-Schedule Trans Reimb	3,855.50	2,515.25
3210 State On-Schedule Trans Reimb	3,855.50	2,854.39
3444 State School Block Grant	354.27	356.96
6100 Material Prior Period Revenue Adjustments	0.00	378.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,542.60	25,388.25

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	6,000.00	5,941.69
2XX Personal Services - Employee Benefits	0.00	487.72
5XX Other Purchased Services	15,436.82	14,032.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,436.82	20,461.64

Schedule Of Changes Worksheet

Beginning Fund Balance	22,671.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,388.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,461.64	(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	8,131.66	(4b)
	-8,131.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,466.20	(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	49,741.32	43,447.18
3220 State Food Services Match	159.95	181.08
4550 Federal Child Nutrition	15,182.21	14,465.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,083.48	58,093.75

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	31,347.21	35,777.23
2XX Personal Services - Employee Benefits	0.00	3,042.03
5XX Other Purchased Services	0.00	400.00
6XX Supplies and Materials	29,175.68	17,193.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,522.89	56,412.70

Schedule Of Changes Worksheet

Beginning Fund Balance		8,062.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		58,093.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		56,412.70	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)		9,743.42	(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	74,027.82	54,860.02
1190 Penalties and Interest on Taxes	132.67	122.89
1510 Interest Earnings	317.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,477.64	54,982.91

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	57,290.87	65,454.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,290.87	65,454.54

Schedule Of Changes Worksheet

Beginning Fund Balance	18,478.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,982.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,454.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	8,006.74	(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	1,004.27	0.00
2240 County Retirement Distribution	99,119.28	121,490.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,123.55	121,490.25

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	53,486.28	47,281.44
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,974.78	0.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	31.94	1,604.72
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,348.26	4,737.78
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,188.50	25,899.68
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,630.20	2,553.78
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,159.61	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,876.50	3,203.97
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	638.74	536.66
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,938.66	5,749.66
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	423.71	0.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,357.33	979.41
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	649.40	643.73
840 Custody and Child Care Services		



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	840	Custody and Child Care Services			
		33XX	Community Services		
			2XX Personal Services - Employee Benefits	0.00	2,247.83
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	3,388.56	5,127.87
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			2XX Personal Services - Employee Benefits	1,971.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,063.93	100,566.53

Schedule Of Changes Worksheet

Beginning Fund Balance						41,423.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						121,490.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						100,566.53	(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)						62,347.09	(5)



Trustees' Financial Summary

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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
371 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	30,172.25
420 Title I, Part A, Accountability	
4210 Title I, Part A, Accountability	28,887.00
437 REAP	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	25,599.00
456 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	3,990.00
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,750.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	14,905.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,303.25

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

PRC Program Function Object	2010 Value
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,500.00
6XX Supplies and Materials	266.00
365 Subtotal	2,766.00
371 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	30,172.25
420 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	25,704.50
2XX Personal Services - Employee Benefits	3,182.49
420 Subtotal	28,886.99
437 REAP	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	25,599.00



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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
456 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	3,664.20
2XX Personal Services - Employee Benefits	325.80
456 Subtotal	3,990.00
473 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	1,738.47
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	12,930.00
2XX Personal Services - Employee Benefits	1,975.00
750 Subtotal	14,905.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	108,057.71

Schedule Of Changes Worksheet

Beginning Fund Balance	30,694.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105,303.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,057.71	(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)	27,940.23	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
365 State OTO Indian Education for All	0.00	2,766.00	-2,766.00



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
371 Deferred Maintenance & Energy Efficiency	30,172.25	30,172.25	0.00
420 Title I, Part A, Accountability	28,887.00	28,886.99	0.01
437 REAP	25,599.00	25,599.00	0.00
456 IDEA-B (Trans from Coop)	3,990.00	3,990.00	0.00
473 Public Health Emergency Preparedness	1,750.00	1,738.47	11.53
750 ARRA - IDEA Part B (Trans from Coop)	14,905.00	14,905.00	0.00
Total	105,303.25	108,057.71	-2,754.46



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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
1110 District Tax Levy	18,940.91	35,443.74
1190 Penalties and Interest on Taxes	30.27	48.43
1340 Fees for Adult Education	0.00	1,031.00
1900 Other Revenue from Local Sources	804.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,775.18	36,523.17

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

PRC Program Function Object	2009 Value	2010 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	12,750.00	11,616.60
2XX Personal Services - Employee Benefits	0.00	528.00
3XX Purchased Professional and Technical Services	0.00	120.00
5XX Other Purchased Services	551.10	0.00
6XX Supplies and Materials	2,872.90	895.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,174.00	13,160.50

Schedule Of Changes Worksheet

Beginning Fund Balance	19,401.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,523.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,160.50	(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)	42,764.66	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	300.00
3281 State Technology Aid	2,546.41	1,289.72
3445 State Combined Fund School Block Grant	6,701.68	6,752.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,248.09	8,342.33

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	1,196.90
6XX Supplies and Materials	5,230.25	501.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,230.25	1,698.65

Schedule Of Changes Worksheet

Beginning Fund Balance	16,121.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,342.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,698.65	(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)	22,765.25	(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	3,376.17	9,330.14
1190 Penalties and Interest on Taxes	26.47	12.59
1510 Interest Earnings	430.72	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,833.36	9,642.73

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	344.00	2,316.66
840 Principal On Debt	1,816.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,160.66	2,316.66

Schedule Of Changes Worksheet

Beginning Fund Balance		13,132.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,642.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,316.66	(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)		20,458.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	1,556.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,556.91	0.00

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	500.00	0.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	9,991.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.00	9,991.25

Schedule Of Changes Worksheet

Beginning Fund Balance	42,991.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,991.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	33,000.62	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	2.70	93,074.81
1190 Penalties and Interest on Taxes	1.30	74.85
1510 Interest Earnings	221.79	1,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	225.79	94,249.66

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	2,582.01
4XX Purchased Property Services	0.00	1,308.78
7XX Property and Equipment Acquisition	0.00	44,764.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	48,655.45

Schedule Of Changes Worksheet

Beginning Fund Balance	6,199.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,249.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,655.45	(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)	51,793.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

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

PRC Revenue	2009 Value	2010 Value
1920 Contributions/Donations from Private Sources	22,976.00	19,040.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,976.00	19,040.65

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

PRC Program Function Object	2009 Value	2010 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	18,518.80	14,716.87
2XX Personal Services - Employee Benefits	0.00	353.10
6XX Supplies and Materials	1,764.05	2,584.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,282.85	17,654.35

Schedule Of Changes Worksheet

Beginning Fund Balance	10,176.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,040.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,654.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,563.28	(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	61,460.68	35,700.00
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	1,600.00	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	543,584.00	479,729.15
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	916.44	10,642.36
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	310.98
XX	XXX 26XX 41X	Energy Utility Services	13,607.39	13,804.65
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	57,290.87	65,454.54
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: 0968-88457058

56 Yellowstone County
0968 Blue Creek Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,751.24
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,751.24

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,583.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,721.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	99,932.19
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: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	90,901.61	0.00	0.00	0.00	
280	1XXX	2XX	5,156.26	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	381.92	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	3,492.40	0.00	0.00	0.00	
Totals			99,932.19	0.00	0.00	0.00	99,932.19

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: 0968-88457058

56 Yellowstone County
0968 Blue Creek Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
*** Land	76,505.00	0.00	49,865.39	0.00	126,370.39
*** Buildings	802,431.00	0.00	50,691.77	0.00	853,122.77
Machinery and Equipment	5,900.00	0.00	0.00	0.00	5,900.00
Totals at Historical Cost	884,836.00	0.00	100,557.16	0.00	985,393.16
Less Accumulated Depreciation For:					
*** Building Accum	217,636.20	17,062.45	0.00	0.00	234,698.65
Machinery and Equipment Accum	842.86	1,180.00	0.00	0.00	2,022.86
Total Accumulated Depreciation	218,479.06	18,242.45	0.00	0.00	236,721.51
Governmental Activities, Capital Assets, net	666,356.94	-18,242.45	100,557.16	0.00	748,671.65

* 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	Business-Type	Adjustments
	Activities	Activities	
*** Operations and Maintenance (26XX)	1,180.00	0.00	0.00
Total Depreciation for FY2010	1,180.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2009-10

Submit ID: 0968-88457058

56 Yellowstone County
0968 Blue Creek 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*							
Compensated Absences	38,828.51	0.00	0.00	32,870.06	5,958.45	595.85	5,362.60
Loans Payable	31,000.00	0.00	0.00	31,000.00	0.00	0.00	0.00
Total Governmental Activity Long-Term Liabilities	69,828.51	0.00	0.00	63,870.06	5,958.45	595.85	5,362.60

A prior period adjustment has been made to the Schedule of Changes in 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.