



Trustees' Financial Summary

FY2009-10

Submit ID: 0590-44784197

**32 Missoula County
0590 Bonner 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: Carrie Ruff

Phone #: (406) 258-6151

(Signature)

(Date)

Chair, Board of Trustees: Jim Smith

(Signature)

(Date)

County Superintendent: Erin Lipkind

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
101	Title I, Part A, Improving Basic Programs	FEDERAL	03205903110	84.010A
102	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03205901410	84.367
103	Title II, Part D, Ed Technology	FEDERAL	03205906010	84.318
104	Title IV, Part A, Safe & Drug-Free	FEDERAL	03205901610	84.186A
105	IDEA Part B (Trans from Coop)	FEDERAL	03296987710	84.027A
108	Medicaid	STATE	164917	State
109	Medicaid Administrative Claiming-MAC	STATE		
140	Rebates	LOCAL		
150	Outdoor Science Class	LOCAL	0	
170	Msla Elec Coop IEP Grant	LOCAL	0000	
190	Restitution	LOCAL	000	
320	State OTO Kindergarten Startup	STATE	NA	
370	Deferred Maintenance & Energy Efficiency	STATE		NA
473	Public Health Emergency Preparedness	FEDERAL		93.069
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	03296989210	84.931
752	ARRA - Title I Part A	FEDERAL	03205909110	84.389



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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)	243,157.81	31,021.74		36,284.02
02	Taxes Receivable - Real and Personal (120-149)	74,224.06	19,224.29		
03	Taxes Receivable - Protested (150-159)	31,906.36	8,228.80		
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)	18,405.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	367,693.23	58,474.83		36,284.02
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	106,130.42	27,453.09		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	106,130.42	27,453.09		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	48,980.80			
48	Fund Balance for Budget (961-970)	212,582.01	31,021.74		36,284.02
52	TOTAL FUND BALANCE/EQUITY	261,562.81	31,021.74		36,284.02
53	TOTAL LIABILITIES AND FUND BALANCE	367,693.23	58,474.83		36,284.02



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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)	11,988.37	126,906.04	109,599.15	19,347.76
02	Taxes Receivable - Real and Personal (120-149)	5.92			1,871.18
03	Taxes Receivable - Protested (150-159)				787.74
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			7,828.95	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,994.29	126,906.04	117,428.10	22,006.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5.92		7,828.95	2,658.92
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5.92		7,828.95	2,658.92
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			15.50	
48	Fund Balance for Budget (961-970)	11,988.37	126,906.04	109,583.65	19,347.76
52	TOTAL FUND BALANCE/EQUITY	11,988.37	126,906.04	109,599.15	19,347.76
53	TOTAL LIABILITIES AND FUND BALANCE	11,994.29	126,906.04	117,428.10	22,006.68



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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)				9,682.95
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				9,682.95
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)				9,682.95
52	TOTAL FUND BALANCE/EQUITY				9,682.95
53	TOTAL LIABILITIES AND FUND BALANCE				9,682.95



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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)	62,865.68	80,814.72		196,135.19
02	Taxes Receivable - Real and Personal (120-149)		21.08		11,462.43
03	Taxes Receivable - Protested (150-159)				4,615.66
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	62,865.68	80,835.80		212,213.28
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				111,988.75
25	Deferred Revenue (680)		21.08		16,078.09
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		21.08		128,066.84
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)	62,865.68	80,814.72		84,146.44
52	TOTAL FUND BALANCE/EQUITY	62,865.68	80,814.72		84,146.44
53	TOTAL LIABILITIES AND FUND BALANCE	62,865.68	80,835.80		212,213.28



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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)	69,231.95	76,812.28		
02	Taxes Receivable - Real and Personal (120-149)		35.65		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	69,231.95	76,847.93		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		35.65		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		35.65		
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)	69,231.95	76,812.28		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	69,231.95	76,812.28		
53	TOTAL LIABILITIES AND FUND BALANCE	69,231.95	76,847.93		



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Balance Sheet

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



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



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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)	9.67		47,167.46	
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	9.67		47,167.46	
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	9.67		47,167.46	
52	TOTAL FUND BALANCE/EQUITY	9.67		47,167.46	
53	TOTAL LIABILITIES AND FUND BALANCE	9.67		47,167.46	



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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)	51,381.39	225,939.06		
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	51,381.39	225,939.06		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	51,381.39	225,939.06		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	51,381.39	225,939.06		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	51,381.39	225,939.06		



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



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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	403,165.50	382,896.11
1112 District Levy - Personal Property	166,271.25	115,411.78
1113 District Levy - Heavy Motor Vehicles	155.62	149.87
1114 District Levy - Pers Prop/Mobile Homes	14,452.70	26,197.08
1190 Penalties and Interest on Taxes	443.71	844.06
1510 Interest Earnings	11,770.79	4,029.73
1900 Other Revenue from Local Sources	353.36	359.80
3110 Direct State Aid	900,490.80	858,489.61
3111 Quality Educator	88,218.00	85,176.00
3112 At Risk Student	5,725.72	0.00
3113 Indian Education For All	7,894.80	7,772.40
3114 American Indian Achievement Gap	2,200.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	88,771.98	86,327.95
3120 State Guaranteed Tax Base Aid	411,312.20	436,092.73
3444 State School Block Grant	129,663.90	130,649.35
3730 HB645 State Special Education Allowable Costs	0.00	3,222.07
5200 Sale or Compensation for Loss of Assets	1,550.00	0.00
6100 Material Prior Period Revenue Adjustments	3,151.97	2,488.00
7800 ARRA - State Fiscal Stabilization Fund	0.00	60,521.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,235,592.30	2,202,228.15

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	896,299.96	824,884.46
2XX Personal Services - Employee Benefits	112,509.33	106,274.29
3XX Purchased Professional and Technical Services	7,000.81	11,567.25
4XX Purchased Property Services	8,074.13	8,401.07
5XX Other Purchased Services	8,928.75	10,671.11
6XX Supplies and Materials	64,045.45	57,981.73
810 Dues and Fees	0.00	422.00
21XX Support Services - Students		
1XX Personal Services - Salaries	36,474.71	40,156.62
2XX Personal Services - Employee Benefits	2,928.53	2,981.64
5XX Other Purchased Services	330.44	981.04
6XX Supplies and Materials	3,492.19	2,560.69
222X Educational Media Services		
1XX Personal Services - Salaries	30,224.56	32,804.00
2XX Personal Services - Employee Benefits	5,136.86	5,398.35



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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				
	22XX Educational Media Services				
			3XX Purchased Professional and Technical Services	22,167.50	32,759.16
			5XX Other Purchased Services	4,082.68	3,201.31
			6XX Supplies and Materials	176,579.44	65,150.39
			810 Dues and Fees	0.00	50.00
			8XX Other Expenditures	35.00	0.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	68,205.73	84,138.22
			2XX Personal Services - Employee Benefits	6,177.33	6,462.98
			3XX Purchased Professional and Technical Services	755.00	4,650.00
			4XX Purchased Property Services	0.00	122.50
			5XX Other Purchased Services	9,964.08	9,460.26
			6XX Supplies and Materials	1,562.43	4,022.37
			810 Dues and Fees	0.00	20,199.00
			8XX Other Expenditures	3,127.00	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	63,821.24	35,816.44
			2XX Personal Services - Employee Benefits	1,946.48	10,872.40
			5XX Other Purchased Services	5,659.69	2,782.75
			6XX Supplies and Materials	3,454.53	8,501.31
			810 Dues and Fees	0.00	385.00
			8XX Other Expenditures	395.00	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	31,585.94	32,864.05
			2XX Personal Services - Employee Benefits	3,883.85	4,112.11
			3XX Purchased Professional and Technical Services	5,387.87	11,699.00
			5XX Other Purchased Services	1,256.62	2,383.39
			6XX Supplies and Materials	4,942.19	1,370.52
			810 Dues and Fees	0.00	340.00
			8XX Other Expenditures	565.36	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	72,495.74	77,422.47
			2XX Personal Services - Employee Benefits	12,972.62	15,176.32
			3XX Purchased Professional and Technical Services	954.50	1,589.05
			4XX Purchased Property Services	173,317.34	150,949.71
			5XX Other Purchased Services	15,957.69	16,490.67
			6XX Supplies and Materials	48,513.79	47,758.74
			7XX Property and Equipment Acquisition	5,200.00	5,465.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	60,609.48	146,475.25
	210 Non-Federal Alternative Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	32.50	0.00



Trustees' Financial Summary

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32 Missoula County
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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
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			5XX Other Purchased Services	685.30	0.00
			6XX Supplies and Materials	1,812.30	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	100,975.65	130,249.64
			2XX Personal Services - Employee Benefits	11,299.33	11,771.14
			3XX Purchased Professional and Technical Services	356.68	935.00
			5XX Other Purchased Services	122.32	577.60
			6XX Supplies and Materials	1,373.76	1,801.69
		21XX Support Services - Students			
			1XX Personal Services - Salaries	19,599.51	21,544.10
			2XX Personal Services - Employee Benefits	2,818.53	2,851.12
			6XX Supplies and Materials	66.85	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	55,931.92	47,630.44
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	1,188.94
			6XX Supplies and Materials	0.00	1,021.78
		21XX Support Services - Students			
			1XX Personal Services - Salaries	2,500.00	0.00
	361 Services for Significant Needs Students				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	1,359.68
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	1,044.60
			2XX Personal Services - Employee Benefits	0.00	7.35
			3XX Purchased Professional and Technical Services	2,698.70	750.00
			5XX Other Purchased Services	850.48	450.48
			6XX Supplies and Materials	161.16	871.40
		222X Educational Media Services			
			6XX Supplies and Materials	82.13	125.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,000.00	2,000.00
			2XX Personal Services - Employee Benefits	6.59	14.04
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	8,377.00	9,942.00



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	108.99	127.03
			3XX Purchased Professional and Technical Services	1,125.00	25,477.00
			4XX Purchased Property Services	0.00	1,890.00
			5XX Other Purchased Services	3,069.05	2,761.59
			6XX Supplies and Materials	19,042.90	1,431.76
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	60,521.61
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	0.00	854.65
			6XX Supplies and Materials	12,775.00	3,646.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	2,600.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,230,493.49	2,240,600.26

Schedule Of Changes Worksheet

Beginning Fund Balance					293,233.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,202,228.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,240,600.26	(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	48,980.80	Less Last Year	42,279.53	(4b)	6,701.27	
					6,701.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					261,562.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	105,289.11	101,518.23
1112 District Levy - Personal Property	40,243.10	30,582.97
1113 District Levy - Heavy Motor Vehicles	40.84	39.79
1114 District Levy - Pers Prop/Mobile Homes	3,144.44	6,741.28
1190 Penalties and Interest on Taxes	46.88	186.40
1510 Interest Earnings	489.18	213.91
2220 County On-Schedule Trans Reimb	8,786.17	8,675.36
3210 State On-Schedule Trans Reimb	8,786.17	8,675.36
3444 State School Block Grant	8,860.90	8,928.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	175,686.79	165,561.54

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	27,315.28	25,363.16
2XX Personal Services - Employee Benefits	2,964.39	3,149.85
4XX Purchased Property Services	0.00	313.57
5XX Other Purchased Services	134,774.00	140,165.00
6XX Supplies and Materials	307.59	741.21
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	886.62	359.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	166,247.88	170,092.59



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						35,552.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						165,561.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						170,092.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,021.74	(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	65,032.16	39,613.00
1612 School Breakfast Program	0.00	7,759.80
1621 Lunch Sales	0.00	3,083.95
1622 Breakfast Sales	0.00	1,823.80
1632 Daily Adult Sales	0.00	5,685.95
1634 Daily Ala Carte Sales	41.00	83.20
1900 Other Revenue from Local Sources	0.00	1,100.00
3220 State Food Services Match	331.79	416.45
4550 Federal Child Nutrition	103,866.50	116,872.55
6100 Material Prior Period Revenue Adjustments	0.00	-1.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	169,271.45	176,437.05

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	84,901.78	85,411.50
2XX Personal Services - Employee Benefits	12,545.58	13,381.72
4XX Purchased Property Services	2,312.50	4,558.46
5XX Other Purchased Services	764.46	836.05
6XX Supplies and Materials	71,578.00	70,801.50
810 Dues and Fees	33.00	33.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	172,135.32	175,022.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						37,990.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						176,437.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						175,022.48	(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	3,121.20	(4b)		-3,121.20	
						-3,121.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,284.02	(5)



Trustees' Financial Summary

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32 Missoula County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	0.33	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.01	0.00
1190 Penalties and Interest on Taxes	0.00	94.84
1510 Interest Earnings	246.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	247.01	94.84

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	11,893.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,988.37	(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	1,646.48	771.70
2240 County Retirement Distribution	249,446.04	251,025.71
6100 Material Prior Period Revenue Adjustments	0.00	1,362.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	251,092.52	253,159.60

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	143,338.94	133,270.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,411.88	5,884.66
22XX Educational Media Services		
2XX Personal Services - Employee Benefits	4,663.61	5,074.90
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,651.37	12,368.05
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,545.69	3,519.13
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,657.26	4,808.59
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,197.24	10,955.02
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,003.97	3,475.28
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2.59	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,994.33	19,406.36
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,872.64	3,169.00
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	11,983.77	11,653.62
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	157.99
610 Adult Continuing Education Programs		



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	85.32	59.71
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	154.30	309.40
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,181.72	1,371.33
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	12,132.78	11,456.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				234,877.41	226,939.93

Schedule Of Changes Worksheet

Beginning Fund Balance						100,686.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						253,159.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						226,939.93	(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)						126,906.04	(5)



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

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

PRC Revenue	2010 Value
101 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	48,943.00
102 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	40,401.00
103 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	850.00
104 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	850.00
105 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	50,255.00
108 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	125,257.51
109 Medicaid Administrative Claiming-MAC	
3357 Montana Administrative Claiming Reimbursement	5,016.94
140 Rebates	
1900 Other Revenue from Local Sources	11,232.55
170 Msla Elec Coop IEP Grant	
1900 Other Revenue from Local Sources	1,770.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	39,689.68
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	2,500.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	6,802.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	45,134.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	378,701.68

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

PRC Program Function Object	2010 Value
101 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	37,687.00
2XX Personal Services - Employee Benefits	11,256.00
101 Subtotal	48,943.00



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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
102 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	34,780.00
2XX Personal Services - Employee Benefits	5,621.00
	40,401.00
102 Subtotal	
103 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
5XX Other Purchased Services	212.00
6XX Supplies and Materials	638.00
	850.00
103 Subtotal	
104 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	500.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	350.00
	850.00
104 Subtotal	
105 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	41,354.00
2XX Personal Services - Employee Benefits	6,381.00
	47,735.00
105 Subtotal	
108 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	125,257.51
170 Msla Elec Coop IEP Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,664.93
320 State OTO Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
5XX Other Purchased Services	215.00
6XX Supplies and Materials	562.63



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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
320 Subtotal	777.63
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	23,290.00
473 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	2,500.00
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
5XX Other Purchased Services	310.00
6XX Supplies and Materials	7,550.00
222X Educational Media Services	
6XX Supplies and Materials	1,462.00
750 Subtotal	9,322.00
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	33,353.91
2XX Personal Services - Employee Benefits	5,211.46
6XX Supplies and Materials	6,584.13
752 Subtotal	45,149.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	346,740.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						77,622.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						378,701.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						346,740.57	(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	15.50	Less Last Year	0.00	(4b)		15.50	
						15.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						109,599.15	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Title I, Part A, Improving Basic Programs	48,943.00	48,943.00	0.00
102 Title II, Part A, Teacher/Principal Train/Recruit	40,401.00	40,401.00	0.00
103 Title II, Part D, Ed Technology	850.00	850.00	0.00
104 Title IV, Part A, Safe & Drug-Free	850.00	850.00	0.00
105 IDEA Part B (Trans from Coop)	50,255.00	47,735.00	2,520.00
108 Medicaid	125,257.51	125,257.51	0.00
109 Medicaid Administrative Claiming-MAC	5,016.94	0.00	5,016.94
140 Rebates	11,232.55	0.00	11,232.55
170 Msla Elec Coop IEP Grant	1,770.00	1,664.93	105.07
320 State OTO Kindergarten Startup	0.00	777.63	-777.63
370 Deferred Maintenance & Energy Efficiency	39,689.68	23,290.00	16,399.68
473 Public Health Emergency Preparedness	2,500.00	2,500.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	6,802.00	9,322.00	-2,520.00
752 ARRA - Title I Part A	45,134.00	45,149.50	-15.50
Total	378,701.68	346,740.57	31,961.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	6,682.94	10,833.69
1112 District Levy - Personal Property	2,186.59	3,151.48
1113 District Levy - Heavy Motor Vehicles	2.60	4.32
1114 District Levy - Pers Prop/Mobile Homes	170.78	517.25
1190 Penalties and Interest on Taxes	0.00	16.16
1510 Interest Earnings	156.84	107.11

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,199.75	14,630.01
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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	553.00	385.99
2XX Personal Services - Employee Benefits	3.64	2.71
3XX Purchased Professional and Technical Services	787.47	3,138.36
6XX Supplies and Materials	6,443.90	1,537.58

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,788.01	5,064.64
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Schedule Of Changes Worksheet

Beginning Fund Balance	9,782.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,630.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,064.64	(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)	19,347.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	145.32	76.59
5300 Operating Transfers from Other Funds	2,600.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,745.32	76.59

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	9,606.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,682.95	(5)



Trustees' Financial Summary

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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	1,224.79	494.16
3281 State Technology Aid	4,647.83	2,384.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,872.62	2,879.05

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		59,986.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,879.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		62,865.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2009 Value	2010 Value
1112 District Levy - Personal Property	0.80	0.00
1510 Interest Earnings	1,622.09	633.33
3445 State Combined Fund School Block Grant	1,186.13	1,195.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,809.02	1,828.47

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	78,986.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,828.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	80,814.72	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	59,078.93	60,831.38
1112 District Levy - Personal Property	20,606.69	18,262.69
1113 District Levy - Heavy Motor Vehicles	23.11	23.96
1114 District Levy - Pers Prop/Mobile Homes	1,170.15	3,699.49
1190 Penalties and Interest on Taxes	0.00	73.41
1510 Interest Earnings	815.11	658.87
3120 State Guaranteed Tax Base Aid	72,585.76	73,480.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	154,279.75	157,030.33

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	100,000.00	105,000.00
850 Interest on Debt	17,177.50	13,277.50
860 Agent Fees/Issuance Costs	300.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	117,477.50	118,627.50

Schedule Of Changes Worksheet

Beginning Fund Balance	45,743.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	157,030.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,627.50	(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)	84,146.44	(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	1,263.64	521.38
1900 Other Revenue from Local Sources	143.13	123.25
1910 Rentals	3,350.00	4,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,756.77	5,444.63

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	63,787.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,444.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	69,231.95	(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
1510 Interest Earnings	1,580.50	607.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,580.50	607.56

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	76,204.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	607.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	76,812.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	23.21	0.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23.21	0.05

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	2,130.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,130.75	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		9.67 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	290.66	226.58
1700 Student Extracurricular Activity Receipts	67,924.64	48,175.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,215.30	48,402.44

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	56,643.73	45,709.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,643.73	45,709.59

Schedule Of Changes Worksheet

Beginning Fund Balance		44,474.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		48,402.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		45,709.59	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		47,167.46	(5)



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Detail Expenditure

Fund	Account	Description	2009 Value	2010 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	31,262.51	46,147.97
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	49,897.00	41,354.00
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	926,750.08	925,029.12
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	24,658.52	12,788.09
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	695.76	1,436.97
XX	XXX 26XX 41X	Energy Utility Services	60,220.91	55,767.93
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	41,239.48	126,149.25
XX	XXX 4XXX 73X	Major Equipment-New	19,370.00	20,326.00
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	57,062.37
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	57,062.37

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,019.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	82,169.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	217,360.73
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	130,249.64	0.00	0.00	0.00	
280	1XXX	2XX	11,771.14	0.00	0.00	0.00	
280	1XXX	3XX	935.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	577.60	0.00	0.00	0.00	
280	1XXX	6XX	1,801.69	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	21,544.10	0.00	0.00	0.00	
280	21XX	2XX	2,851.12	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	47,630.44	0.00	0.00	0.00	
Totals			217,360.73	0.00	0.00	0.00	217,360.73

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY10.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	120,012.00	0.00	0.00	0.00	120,012.00
Buildings	2,160,298.00	-8,105.00	134,625.00	0.00	2,286,818.00
Machinery and Equipment	182,208.25	0.00	36,645.00	0.00	218,853.25
Totals at Historical Cost	2,462,518.25	-8,105.00	171,270.00	0.00	2,625,683.25
Less Accumulated Depreciation For:					
Building Accum	784,494.76	0.00	57,038.47	0.00	841,533.23
Machinery and Equipment Accum	47,832.64	0.00	13,774.41	0.00	61,607.05
Total Accumulated Depreciation	832,327.40	0.00	70,812.88	0.00	903,140.28
Governmental Activities, Capital Assets, net	1,630,190.85	-8,105.00	100,457.12	0.00	1,722,542.97

* 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)	2,159.20	0.00	0.00
School Administration (24XX)	1,441.63	0.00	0.00
Operations and Maintenance (26XX)	3,862.08	0.00	0.00
Food Service (31XX)	976.53	0.00	0.00
Unallocated	62,373.44	0.00	0.00
Total Depreciation for FY2010	70,812.88	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Bonds							
05/15/2002	325,000.00	0.00	105,000.00	0.00	220,000.00	105,000.00	115,000.00
Compensated Absences	76,259.45	9,520.86	0.00	0.00	85,780.31	0.00	85,780.31
Total Governmental Activity	401,259.45	9,520.86	105,000.00	0.00	305,780.31	105,000.00	200,780.31
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.