



# Trustees' Financial Summary

**FY2009-10**

**Submit ID: 0026-18579569**

**02 Big Horn County**

**0026 Wyola 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:** Dick Reich

**Phone #:** (406) 343-2722

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Lois C. Howe

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Sandy Watts

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
101	Title I, Part A, Improvement Grants	FEDERAL	002 0026 3710	84.010
102	Title VII, Indian Education	FEDERAL	S060A090700	84.060
103	Title I, Part A, Improving Basic Programs	FEDERAL	002 0026 3210	84.010A
104	ARRA - Title I SchoolWide	FEDERAL	002 0026 9710	84.389A
105	IDEA Part B	FEDERAL	002 0026 7710	84.027
106	ARRA - IDEA Part B	FEDERAL	002 0026 9210	84.931
107	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A091736	84.358A
108	Scott Foundation	LOCAL	Crow Native Days	
109	Deferred Maintenance & Energy Efficiency	STATE		NA
113	Title III Part A English Language Acquisition	FEDERAL	FY 09-10	84.365A
115	Foundation For Community Vitality	LOCAL	Library	
801	Montana Coal Board - Window Replacement	LOCAL	MT-CB-10-0587	
805	Title I, Part A, Improvement Grants	FEDERAL	002 0026 3709	84.010
807	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A081736	84.358A
808	Westmoreland Resources, Inc.	LOCAL	Community Library	
814	Title I, Part A, Improving Basic Programs	FEDERAL	002 0026 3109	84.010A
815	State OTO K-12 Education Data System	STATE	FY 09-10	N/A
816	NEA Foundation	LOCAL	Teacher Training	
818	ARRA - Impact Aid School Construction Formula	FEDERAL	S404A090092	84.404
819	Foundation For Community Vitality	LOCAL	Library	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	49,507.61	21,632.29	115,348.06	1,094.52
02	Taxes Receivable - Real and Personal (120-149)	3,562.22	2,189.40	1,177.66	
03	Taxes Receivable - Protested (150-159)	7,189.51	4,463.96	2,456.46	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	60,259.34	28,285.65	118,982.18	1,094.52
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,751.73	6,653.36	3,634.12	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	10,751.73	6,653.36	3,634.12	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	49,507.61	21,632.29	115,348.06	1,094.52
52	<b>TOTAL FUND BALANCE/EQUITY</b>	49,507.61	21,632.29	115,348.06	1,094.52
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	60,259.34	28,285.65	118,982.18	1,094.52



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		97,079.32	-35,309.08	3,449.58
02	Taxes Receivable - Real and Personal (120-149)	4.14			42.52
03	Taxes Receivable - Protested (150-159)				84.75
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			46,144.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4.14	97,079.32	10,834.92	3,576.85
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.14			127.27
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4.14			127.27
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		97,079.32	10,834.92	3,449.58
52	<b>TOTAL FUND BALANCE/EQUITY</b>		97,079.32	10,834.92	3,449.58
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4.14	97,079.32	10,834.92	3,576.85



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			100,151.99	75,000.00
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			100,151.99	75,000.00
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			100,151.99	75,000.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>			100,151.99	75,000.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			100,151.99	75,000.00



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
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		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)		75.46		
03	Taxes Receivable - Protested (150-159)		99.56		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		175.02		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		175.02		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		175.02		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		175.02		





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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			12,927.65	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			12,927.65	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			12,927.65	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			12,927.65	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			12,927.65	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,114.16	29,643.04		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21,114.16	29,643.04		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	2,272.51			
23	Warrants Payable (620)	18,810.15	29,643.04		
24	Other Current Liabilities (621-679)	31.50			
35	<b>TOTAL LIABILITIES</b>	21,114.16	29,643.04		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,114.16	29,643.04		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	57,500.67	54,387.88
1112 District Levy - Personal Property	341.61	962.53
1190 Penalties and Interest on Taxes	82.74	189.65
3110 Direct State Aid	202,550.63	197,162.19
3111 Quality Educator	32,455.10	31,694.60
3112 At Risk Student	7,264.86	0.00
3113 Indian Education For All	1,530.00	1,530.00
3114 American Indian Achievement Gap	12,800.00	13,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,878.20	20,580.51
3120 State Guaranteed Tax Base Aid	118,311.84	105,888.12
3444 State School Block Grant	13,655.61	13,759.39
3730 HB645 State Special Education Allowable Costs	0.00	634.27
7800 ARRA - State Fiscal Stabilization Fund	0.00	13,899.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>460,371.26</b>	<b>454,488.64</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	181,707.60	200,890.36
2XX Personal Services - Employee Benefits	11,930.00	17,340.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	101,703.11	87,081.51
2XX Personal Services - Employee Benefits	3,300.00	4,120.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	61,441.78	95,978.62
2XX Personal Services - Employee Benefits	100.00	400.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	18,825.42	19,605.91
2XX Personal Services - Employee Benefits	1,150.00	1,460.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
1XX Personal Services - Salaries	0.00	500.00
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	13,899.50
<b>910 Food Services</b>		
<b>31XX Food Services</b>		



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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
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	30,558.17	33,023.39
			2XX Personal Services - Employee Benefits	2,000.00	2,300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				412,716.08	476,599.29

### Schedule Of Changes Worksheet

Beginning Fund Balance					71,618.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					454,488.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					476,599.29	(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)					49,507.61	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	24,669.54	37,345.16
1112 District Levy - Personal Property	111.10	463.52
1190 Penalties and Interest on Taxes	41.85	122.94
2220 County On-Schedule Trans Reimb	10,755.00	10,755.00
3210 State On-Schedule Trans Reimb	10,755.00	10,755.00
3444 State School Block Grant	1,387.04	1,397.58

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>47,719.53</u>	<u>60,839.20</u>
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	1,079.54	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	46,916.89	51,499.11
2XX Personal Services - Employee Benefits	2,825.00	3,250.00
4XX Purchased Property Services	413.00	1,978.38
5XX Other Purchased Services	1,454.66	230.00
6XX Supplies and Materials	7,107.65	6,182.91

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>59,796.74</u>	<u>63,140.40</u>
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	23,933.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,839.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,140.40	(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)	21,632.29	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	19,119.52	18,495.28
1112 District Levy - Personal Property	107.37	317.07
1190 Penalties and Interest on Taxes	28.86	72.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,255.75	18,884.83

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	96,463.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,884.83	(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)	115,348.06	(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	45,013.22	0.00
1621 Lunch Sales	6,194.94	9,904.79
1900 Other Revenue from Local Sources	123.16	0.00
3220 State Food Services Match	0.00	106.22
4550 Federal Child Nutrition	0.00	51,969.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>51,331.32</b>	<b>61,980.71</b>

### 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	199.53	679.88
5XX Other Purchased Services	1,866.10	3,467.35
6XX Supplies and Materials	49,635.19	57,347.40
810 Dues and Fees	0.00	85.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>51,700.82</b>	<b>61,579.63</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	693.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,980.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,579.63	(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)	1,094.52	(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
2240 County Retirement Distribution	117,000.00	123,374.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	117,000.00	123,374.58

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	37,789.15	37,660.73
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	18,397.18	14,140.07
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	14,183.33	16,211.49
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	7,395.04	7,940.26
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,240.74	3,735.09
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	549.64	481.37
<b>810 Community Recreation</b>		
<b>33XX Community Services</b>		
2XX Personal Services - Employee Benefits	0.00	962.76
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,943.41	5,388.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	89,498.49	86,520.68



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						60,225.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						123,374.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,520.68	(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)						97,079.32	(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
<b>101 Title I, Part A, Improvement Grants</b>	
4220 Title I, Part A, Improvement Grants	100,000.00
<b>102 Title VII, Indian Education</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	14,733.00
<b>103 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	75,585.00
<b>104 ARRA - Title I SchoolWide</b>	
7560 ARRA Title I SchoolWide	45,239.00
<b>105 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	19,395.00
<b>106 ARRA - IDEA Part B</b>	
7500 ARRA - IDEA, Part B	20,299.00
<b>107 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,028.00
<b>108 Scott Foundation</b>	
1920 Contributions/Donations from Private Sources	600.00
<b>109 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	14,768.81
<b>113 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	5,795.00
<b>115 Foundation For Community Vitality</b>	
1920 Contributions/Donations from Private Sources	14,365.00
<b>801 Montana Coal Board - Window Replacement</b>	
3340 State Coal Board Grants	91,550.00
<b>805 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	142,799.00
<b>814 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	65,982.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	620,138.81

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

PRC Program Function Object	2010 Value
<b>101 Title I, Part A, Improvement Grants</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	83,071.48
2XX Personal Services - Employee Benefits	16,928.52



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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
<b>101 Title I, Part A, Improvement Grants</b>	
<b>101 Subtotal</b>	100,000.00
<b>102 Title VII, Indian Education</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	11,914.81
2XX Personal Services - Employee Benefits	2,818.19
<b>102 Subtotal</b>	14,733.00
<b>103 Title I, Part A, Improving Basic Programs</b>	
<b>422 Title I, Part A, Improvement Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	54,523.17
2XX Personal Services - Employee Benefits	11,290.05
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	8,064.32
2XX Personal Services - Employee Benefits	1,707.46
<b>103 Subtotal</b>	75,585.00
<b>104 ARRA - Title I SchoolWide</b>	
<b>753 ARRA - School Improvement 1003g</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,428.24
2XX Personal Services - Employee Benefits	2,251.18
3XX Purchased Professional and Technical Services	10,293.00
5XX Other Purchased Services	7,030.04
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	12,307.72
2XX Personal Services - Employee Benefits	2,928.82
<b>104 Subtotal</b>	45,239.00
<b>105 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	16,391.61
2XX Personal Services - Employee Benefits	3,003.39
<b>105 Subtotal</b>	19,395.00
<b>106 ARRA - IDEA Part B</b>	
<b>756 ARRA Title I SchoolWide</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	14,240.93
<b>24XX Support Services - School Administration</b>	



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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
<b>106 ARRA - IDEA Part B</b>	
<b>756 ARRA Title I SchoolWide</b>	
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	5,242.10
2XX Personal Services - Employee Benefits	815.97
	20,299.00
<b>106 Subtotal</b>	
<b>107 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	7,206.92
2XX Personal Services - Employee Benefits	1,821.08
	9,028.00
<b>107 Subtotal</b>	
<b>108 Scott Foundation</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	600.00
<b>109 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	14,768.81
<b>113 Title III Part A English Language Acquisition</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,100.00
6XX Supplies and Materials	695.00
	5,795.00
<b>113 Subtotal</b>	
<b>115 Foundation For Community Vitality</b>	
<b>8XX Community Services Programs</b>	
<b>33XX Community Services</b>	
1XX Personal Services - Salaries	2,812.73
2XX Personal Services - Employee Benefits	717.35
	3,530.08
<b>115 Subtotal</b>	
<b>801 Montana Coal Board - Window Replacement</b>	
<b>329 State Miscellaneous Grants</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	91,550.00
<b>805 Title I, Part A, Improvement Grants</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	





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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
<b>805 Title I, Part A, Improvement Grants</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	5,000.00
6XX Supplies and Materials	431.81
	5,431.81
<b>805 Subtotal</b>	
<b>808 Westmoreland Resources, Inc.</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	295.57
<b>814 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	26,043.93
2XX Personal Services - Employee Benefits	6,194.82
<b>25XX Support Services - Business</b>	
3XX Purchased Professional and Technical Services	6,325.00
	38,563.75
<b>814 Subtotal</b>	
<b>815 State OTO K-12 Education Data System</b>	
<b>368 K-12 Education Data Systems</b>	
<b>25XX Support Services - Business</b>	
3XX Purchased Professional and Technical Services	254.23
<b>816 NEA Foundation</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	398.00
6XX Supplies and Materials	447.10
	845.10
<b>816 Subtotal</b>	
<b>818 ARRA - Impact Aid School Construction Formula</b>	
<b>760 ARRA - Impact Aid, Formula Construction</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	18,647.00
<b>819 Foundation For Community Vitality</b>	
<b>810 Community Recreation</b>	
<b>33XX Community Services</b>	
2XX Personal Services - Employee Benefits	938.81
<b>8XX Community Services Programs</b>	
<b>33XX Community Services</b>	
1XX Personal Services - Salaries	3,954.48



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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
			819 Subtotal	4,893.29
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				469,453.64

#### Schedule Of Changes Worksheet

Beginning Fund Balance					-139,850.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					620,138.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					469,453.64	(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)					10,834.92	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Title I, Part A, Improvement Grants	100,000.00	100,000.00	0.00
102 Title VII, Indian Education	14,733.00	14,733.00	0.00
103 Title I, Part A, Improving Basic Programs	75,585.00	75,585.00	0.00
104 ARRA - Title I SchoolWide	45,239.00	45,239.00	0.00
105 IDEA Part B	19,395.00	19,395.00	0.00
106 ARRA - IDEA Part B	20,299.00	20,299.00	0.00
107 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	9,028.00	9,028.00	0.00
108 Scott Foundation	600.00	600.00	0.00
109 Deferred Maintenance & Energy Efficiency	14,768.81	14,768.81	0.00
113 Title III Part A English Language Acquisition	5,795.00	5,795.00	0.00
115 Foundation For Community Vitality	14,365.00	3,530.08	10,834.92
801 Montana Coal Board - Window Replacement	91,550.00	91,550.00	0.00
805 Title I, Part A, Improvement Grants	142,799.00	5,431.81	137,367.19
808 Westmoreland Resources, Inc.	0.00	295.57	-295.57



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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
814 Title I, Part A, Improving Basic Programs	65,982.00	38,563.75	27,418.25
815 State OTO K-12 Education Data System	0.00	254.23	-254.23
816 NEA Foundation	0.00	845.10	-845.10
818 ARRA - Impact Aid School Construction Formula	0.00	18,647.00	-18,647.00
819 Foundation For Community Vitality	0.00	4,893.29	-4,893.29
<b>Total</b>	<b>620,138.81</b>	<b>469,453.64</b>	<b>150,685.17</b>



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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	737.89	742.99
1112 District Levy - Personal Property	3.77	11.65
1190 Penalties and Interest on Taxes	0.72	2.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>742.38</b>	<b>756.82</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance					2,692.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					756.82	(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)					3,449.58	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

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

PRC Revenue	2009 Value	2010 Value
1910 Rentals	3,130.00	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,130.00	100.00

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	10,036.15	0.00
6XX Supplies and Materials	470.46	1,380.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,506.61	1,380.61

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,280.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,380.61	(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)		0.00 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	3,062.63	617.75
1900 Other Revenue from Local Sources	26,376.26	12,093.60
4820 Federal Impact Aid - Title VIII	389,365.05	421,717.80
6100 Material Prior Period Revenue Adjustments	1,679.13	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>420,483.07</b>	<b>434,429.15</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	79,677.27	13,503.86
2XX Personal Services - Employee Benefits	11,487.67	6,067.69
3XX Purchased Professional and Technical Services	4,880.00	2,500.00
4XX Purchased Property Services	11,450.40	0.00
5XX Other Purchased Services	8,409.02	22,588.31
6XX Supplies and Materials	32,432.72	43,064.09
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	45,713.00	103,195.75
5XX Other Purchased Services	17,271.86	18,580.95
6XX Supplies and Materials	3,124.46	4,540.25
810 Dues and Fees	3,329.77	3,780.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	13,916.61	1,708.22
2XX Personal Services - Employee Benefits	3,253.23	967.55
4XX Purchased Property Services	528.51	0.00
5XX Other Purchased Services	0.00	371.00
6XX Supplies and Materials	1,541.83	6,501.08
810 Dues and Fees	420.00	644.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	2,055.00	1,787.11
6XX Supplies and Materials	2,214.13	6,353.66
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	28,643.56	8,035.15
2XX Personal Services - Employee Benefits	8,898.47	10,410.43
440 Bldg & Grounds Repair and Main Services	0.00	43,784.30
4XX Purchased Property Services	35,948.74	0.00
5XX Other Purchased Services	21,260.00	23,855.98
6XX Supplies and Materials	40,996.19	98,973.08
810 Dues and Fees	80.00	0.00
<b>280 Special Education - Local and State</b>		



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	18,825.58	0.00
			2XX Personal Services - Employee Benefits	2,980.56	0.00
			3XX Purchased Professional and Technical Services	0.00	9,772.50
			6XX Supplies and Materials	174.90	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,375.00	4,000.00
			2XX Personal Services - Employee Benefits	425.42	1,797.32
			3XX Purchased Professional and Technical Services	200.00	0.00
			5XX Other Purchased Services	1,462.47	6,479.35
			6XX Supplies and Materials	2,772.83	14,753.73
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	0.00	5,369.64
			2XX Personal Services - Employee Benefits	0.00	2,962.74
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	654.72	1,463.23
			2XX Personal Services - Employee Benefits	63.66	657.47
			6XX Supplies and Materials	2,465.74	9,422.73
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	1,926.37	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				413,859.69	477,891.17



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						143,614.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						434,429.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						477,891.17	(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)						100,151.99	(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
3281 State Technology Aid	1,096.97	578.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,096.97	578.89

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	578.89
6XX Supplies and Materials	1,096.97	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,096.97	578.89

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	578.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	578.89	(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)		0.00 (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
3445 State Combined Fund School Block Grant	3,665.39	3,693.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,665.39	3,693.25

### 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		
6XX Supplies and Materials	0.00	91.93
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	7,266.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	7,358.64

### Schedule Of Changes Worksheet

Beginning Fund Balance		3,665.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,693.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,358.64	(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
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (4)
			0.00 (5)



# Trustees' Financial Summary

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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
1111 District Levy - Real Property	4.56	3.03
1112 District Levy - Personal Property	0.99	0.00
1190 Penalties and Interest on Taxes	0.49	1.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6.04	4.28

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	6.04	4.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6.04	4.28

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4.28	(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)
		(5)



# Trustees' Financial Summary

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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
1700 Student Extracurricular Activity Receipts	2,153.29	26,174.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,153.29	26,174.93

#### 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	2,039.44	15,307.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,039.44	15,307.49

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,060.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,174.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,307.49	(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)	12,927.65	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2009 Value</b>	<b>2010 Value</b>
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	39,330.13	19,605.91
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	5,100.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	16,391.61
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	363,935.67	382,464.62
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	637.40	14,427.91
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	23,288.91	19,784.81
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,232.75
b. Related Services Block Grant Entitlement	3,744.00
c. Total Entitlements Subject to Reversion	14,976.75

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,919.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,838.41
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2012 Maximum Budget: 75%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	19,605.91	0.00	0.00	0.00	
280	1XXX	2XX	1,460.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	9,772.50	
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	0.00	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			21,065.91	0.00	0.00	9,772.50	30,838.41

*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

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	16,111.03	0.00	0.00	0.00	16,111.03
Buildings	1,163,714.43	0.00	7,628.00	0.00	1,171,342.43
Machinery and Equipment	376,273.38	-69,510.00	0.00	0.00	306,763.38
Totals at Historical Cost	1,556,098.84	-69,510.00	7,628.00	0.00	1,494,216.84
Governmental Activities, Capital Assets, net	1,556,098.84	-69,510.00	7,628.00	0.00	1,494,216.84

\* 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.

<b>Depreciation by Function for FY2010</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	4,706.52	0.00	0.00
Financial Administration (25XX)	1,027.31	0.00	0.00
Operations and Maintenance (26XX)	29,388.64	0.00	0.00
Transportation (27XX)	8,500.00	0.00	0.00
Food Service (31XX)	1,798.21	0.00	0.00
Total Depreciation for FY2010	45,420.68	0.00	0.00

\*\*\* Has comment.





# Trustees' Financial Summary

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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-
<b>Governmental Activities*</b>							
Compensated Absences	19,999.52	9,298.95	0.00	0.00	29,298.47	0.00	29,298.47
Total Governmental Activity	19,999.52	9,298.95	0.00	0.00	29,298.47	0.00	29,298.47
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.