



Trustees' Financial Summary

FY2009-10

Submit ID: 0533-99112059

**27 Lincoln County
0533 Yaak 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: Gayle Jaqueth

Phone #: (406) 295-9311

(Signature)

(Date)

Chair, Board of Trustees: LeeAnn Sanders

(Signature)

(Date)

County Superintendent: Ron Higgins

(Signature)

(Date)

Software

Accounting Package: Microsoft Excel

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 #
003	E-Rate: Local, Long Distance Phone & Internet	LOCAL		
004	Title II, Part D, Ed Technology-ESEA	STATE	431	84.318
005	Yaak School Fundraiser	LOCAL		
008	Big Sky Article Donations	LOCAL		
011	General Donations	LOCAL		
015	Yaak Fundraiser - students	LOCAL		
020	Interest Earnings	LOCAL		
040	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	412	84.367
041	Title II, Part D, Ed Technology	FEDERAL	412	84.318
042	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A071041	84.358A
047	Public Health Emergency Preparedness-H1N1	STATE	473	
048	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	048	84.367
049	Title II, Part D, Ed Technology	FEDERAL	412	84.318
051	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	412	84.367
052	Title II, Part D, Ed Technology	FEDERAL	412	84.318
060	Quality Schools Facility Grant	STATE	370	NA
061	State OTO Capital Invest & Deferred Maintenance	STATE	366	state
062	State OTO Weatherization & Deferred Maintenance	STATE	364	state
063	State OTO Indian Education for All	STATE	365	state
064	Education Data Systems	STATE	368	
065	Public Health Emergency Preparedness	FEDERAL	473	93.069
139	Title V, Part A, Innovative Programs-ESEA	STATE	435	84.298
141	Title II, Part A, Teacher/Principal Train/Recruit-ESEA	STATE	430	84.367
910	Budget Amendment			
911	Budget Amendment			



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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)	8,999.84	244.68		
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	8,999.84	244.68		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	8,999.84	244.68		
52	TOTAL FUND BALANCE/EQUITY	8,999.84	244.68		
53	TOTAL LIABILITIES AND FUND BALANCE	8,999.84	244.68		



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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)		3,100.45	5,604.72	
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		3,100.45	5,604.72	
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)		3,100.45	5,604.72	
52	TOTAL FUND BALANCE/EQUITY		3,100.45	5,604.72	
53	TOTAL LIABILITIES AND FUND BALANCE		3,100.45	5,604.72	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,360.83	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,360.83	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			2,360.83	
52	TOTAL FUND BALANCE/EQUITY			2,360.83	
53	TOTAL LIABILITIES AND FUND BALANCE			2,360.83	



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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)	518.31	1,059.36		
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	518.31	1,059.36		
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)				
48	Fund Balance for Budget (961-970)	518.31	1,059.36		
52	TOTAL FUND BALANCE/EQUITY	518.31	1,059.36		
53	TOTAL LIABILITIES AND FUND BALANCE	518.31	1,059.36		



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Balance Sheet

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



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Balance Sheet

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



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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)			358.29	
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			358.29	
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			358.29	
52	TOTAL FUND BALANCE/EQUITY			358.29	
53	TOTAL LIABILITIES AND FUND BALANCE			358.29	



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



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2009 Value	2010 Value
1111 District Levy - Real Property	33,194.74	26,988.76
1112 District Levy - Personal Property	965.74	854.62
1113 District Levy - Heavy Motor Vehicles	0.00	132.48
1190 Penalties and Interest on Taxes	283.58	215.60
1510 Interest Earnings	182.85	107.55
1900 Other Revenue from Local Sources	1,586.00	769.75
3110 Direct State Aid	22,446.11	32,161.87
3111 Quality Educator	3,042.00	3,042.00
3113 Indian Education For All	122.40	163.20
3115 State Spec Ed Allowable Cost Pymt to Districts	0.00	1,529.87
3444 State School Block Grant	2,925.06	2,947.29
3730 HB645 State Special Education Allowable Costs	0.00	67.65
6100 Material Prior Period Revenue Adjustments	245.53	0.00
7800 ARRA - State Fiscal Stabilization Fund	0.00	1,808.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,994.01	70,788.98

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	25,500.00	27,576.04
2XX Personal Services - Employee Benefits	7,528.69	5,829.19
3XX Purchased Professional and Technical Services	260.00	630.04
5XX Other Purchased Services	773.05	1,007.36
6XX Supplies and Materials	3,664.26	1,792.46
21XX Support Services - Students		
6XX Supplies and Materials	514.69	0.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	93.20
25XX Support Services - Business		
1XX Personal Services - Salaries	7,596.37	10,112.13
2XX Personal Services - Employee Benefits	1,187.46	5,059.74
3XX Purchased Professional and Technical Services	1,310.29	602.46
5XX Other Purchased Services	5,971.94	1,501.26
6XX Supplies and Materials	1,213.80	606.39
810 Dues and Fees	294.00	383.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,343.01	3,439.97
2XX Personal Services - Employee Benefits	260.73	575.77
4XX Purchased Property Services	3,611.82	3,072.14



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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				
	26XX Operation and Maintenance of Plant Services				
			5XX Other Purchased Services	366.49	0.00
			6XX Supplies and Materials	733.31	979.48
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	1,896.20
			3XX Purchased Professional and Technical Services	0.00	228.50
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	1,808.34
910	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	6,510.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				63,129.91	73,704.49

Schedule Of Changes Worksheet

Beginning Fund Balance						11,915.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70,788.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,704.49	(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)
						8,999.84	(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
1510 Interest Earnings	4.91	1.57
2220 County On-Schedule Trans Reimb	1,736.65	2,018.21
3210 State On-Schedule Trans Reimb	1,324.40	2,018.22
911 Budget Amendment		
2220 County On-Schedule Trans Reimb	0.00	317.27
3210 State On-Schedule Trans Reimb	0.00	737.31
911 Subtotal	0.00	1,054.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,065.96	5,092.58

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		
5XX Other Purchased Services	2,633.40	4,006.05
911 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	1,505.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,633.40	5,511.05



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						663.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,092.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,511.05	(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)						244.68	(5)



Trustees' Financial Summary

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0533 Yaak Elem

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	27.75	26.54
2240 County Retirement Distribution	5,683.38	7,760.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,711.13	7,786.76

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	3,938.83	5,963.03
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	672.48	947.76
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	192.14	315.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,803.45	7,226.72

Schedule Of Changes Worksheet

Beginning Fund Balance	2,540.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,786.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,226.72	(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)	3,100.45	(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
003 E-Rate: Local, Long Distance Phone & Internet	
1900 Other Revenue from Local Sources	62.97
004 Title II, Part D, Ed Technology-ESEA	
4310 Title II, Part D, Educational Technology	870.00
005 Yaak School Fundraiser	
1920 Contributions/Donations from Private Sources	7,807.75
011 General Donations	
1920 Contributions/Donations from Private Sources	1,562.91
020 Interest Earnings	
1510 Interest Earnings	53.57
040 Title II, Part A, Teacher/Principal Train/Recruit	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,554.93
041 Title II, Part D, Ed Technology	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,578.00
042 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,237.58
048 Title II, Part A, Teacher/Principal Train/Recruit	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,406.45
051 Title II, Part A, Teacher/Principal Train/Recruit	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,429.35
052 Title II, Part D, Ed Technology	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,219.80
060 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	1,417.49
065 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,000.00
139 Title V, Part A, Innovative Programs-ESEA	
4350 Title V, Part A, Innovative Programs	893.23
141 Title II, Part A, Teacher/Principal Train/Recruit-	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,612.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,706.03

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

PRC Program Function Object	2010 Value
003 E-Rate: Local, Long Distance Phone & Internet	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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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
003 E-Rate: Local, Long Distance Phone & Internet	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,256.74
005 Yaak School Fundraiser	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,313.76
2XX Personal Services - Employee Benefits	228.87
3XX Purchased Professional and Technical Services	470.00
5XX Other Purchased Services	5,924.42
6XX Supplies and Materials	2,603.84
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	50.00
3XX Purchased Professional and Technical Services	812.20
5XX Other Purchased Services	423.52
6XX Supplies and Materials	65.92
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	182.00
6XX Supplies and Materials	228.66
	12,303.19
005 Subtotal	
008 Big Sky Article Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	120.00
5XX Other Purchased Services	100.00
6XX Supplies and Materials	37.36
7XX Property and Equipment Acquisition	600.00
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	202.00
5XX Other Purchased Services	131.30
	1,190.66
008 Subtotal	
011 General Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,432.73
6XX Supplies and Materials	953.51
	2,386.24
011 Subtotal	
015 Yaak Fundraiser - students	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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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
015 Yaak Fundraiser - students	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	225.00
27XX Student Transportation Services	
5XX Other Purchased Services	147.70
	372.70
015 Subtotal	
048 Title II, Part A, Teacher/Principal Train/Recruit	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	115.49
2XX Personal Services - Employee Benefits	790.07
3XX Purchased Professional and Technical Services	448.39
	1,353.95
048 Subtotal	
051 Title II, Part A, Teacher/Principal Train/Recruit	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	6,771.18
2XX Personal Services - Employee Benefits	5,275.29
3XX Purchased Professional and Technical Services	821.23
	12,867.70
051 Subtotal	
052 Title II, Part D, Ed Technology	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	804.00
5XX Other Purchased Services	229.46
6XX Supplies and Materials	59.90
7XX Property and Equipment Acquisition	126.44
	1,219.80
052 Subtotal	
060 Quality Schools Facility Grant	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	581.60
061 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	789.98
4XXX Facilities Acquisition and Construction Services	
725 Major Construction Services	23,169.45



Trustees' Financial Summary

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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
061 Subtotal	23,959.43
141 Title II, Part A, Teacher/Principal Train/Recruit-	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,612.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	62,104.01

Schedule Of Changes Worksheet

Beginning Fund Balance	21,002.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,706.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,104.01 (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)	5,604.72 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 E-Rate: Local, Long Distance Phone & Internet	62.97	2,256.74	-2,193.77
004 Title II, Part D, Ed Technology-ESEA	870.00	0.00	870.00
005 Yaak School Fundraiser	7,807.75	12,303.19	-4,495.44
008 Big Sky Article Donations	0.00	1,190.66	-1,190.66
011 General Donations	1,562.91	2,386.24	-823.33
015 Yaak Fundraiser - students	0.00	372.70	-372.70
020 Interest Earnings	53.57	0.00	53.57
040 Title II, Part A, Teacher/Principal Train/Recruit	7,554.93	0.00	7,554.93
041 Title II, Part D, Ed Technology	3,578.00	0.00	3,578.00
042 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	4,237.58	0.00	4,237.58
048 Title II, Part A, Teacher/Principal Train/Recruit	1,406.45	1,353.95	52.50



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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
051 Title II, Part A, Teacher/Principal Train/Recruit	11,429.35	12,867.70	-1,438.35
052 Title II, Part D, Ed Technology	1,219.80	1,219.80	0.00
060 Quality Schools Facility Grant	1,417.49	581.60	835.89
061 State OTO Capital Invest & Deferred Maintenance	0.00	23,959.43	-23,959.43
065 Public Health Emergency Preparedness	1,000.00	0.00	1,000.00
139 Title V, Part A, Innovative Programs-ESEA	893.23	0.00	893.23
141 Title II, Part A, Teacher/Principal Train/Recruit-ESEA	3,612.00	3,612.00	0.00
Total	46,706.03	62,104.01	-15,397.98



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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	50.52	22.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50.52	22.98

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	2,337.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22.98	(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)	2,360.83	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	6.91	5.02
3281 State Technology Aid	113.23	69.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120.14	74.55

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	69.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	69.00

Schedule Of Changes Worksheet

Beginning Fund Balance	512.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	518.31	(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
1510 Interest Earnings	22.74	10.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22.74	10.13

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	1,049.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.13	(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)	1,059.36	(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
1510 Interest Earnings	3.24	3.22
1900 Other Revenue from Local Sources	145.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148.68	3.22

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	355.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.22	(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)	358.29	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2009 Value	2010 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	25,500.00	26,250.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,632.25	315.41
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	3,552.62	3,072.14
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	23,169.45
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	1,198.16
b. Related Services Block Grant Entitlement	399.36
c. Total Entitlements Subject to Reversion	1,597.52

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)]	2,124.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,124.70
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	1,896.20	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	228.50	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	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	
Totals			2,124.70	0.00	0.00	0.00	2,124.70

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.



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

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
----------------------	------------------	-----------	----------	-------------------

* 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
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2010

*** 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-

Activities

Total Activity 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.