



Trustees' Financial Summary

FY2010-11

Submit ID: 0331-71024978

**15 Flathead County
0331 Bigfork H S**

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

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: Eda Taylor **Phone #:** (406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees: Maureen Averill

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY11 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 #
001	Agg of Reidm/indirect	LOCAL	none	local
062	E-Rate	LOCAL		
103	VHS	LOCAL	local	local
104	Cross Country	LOCAL		
106	CSCT Medicaid	LOCAL		
109	Activity Bus	LOCAL	local	
111	Golf	LOCAL		
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
116	misc donations	LOCAL	local	
120	science donation	LOCAL	local	
127	Bodenhamer Donations	LOCAL		
130	Special Education Donation	LOCAL		
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
771	IDEA Part B (Trans from Coop)	FEDERAL	15003397711	84.027A
821	Vo Ed Carl Perkins Basic Grant	FEDERAL	1503318111BG	84.048A



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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)	346,083.46	97,977.22	197,196.07	18,551.31
02	Taxes Receivable - Real and Personal (120-149)	78,057.57	19,097.83	5,131.49	
03	Taxes Receivable - Protested (150-159)	22,935.66	3,758.77	1,211.43	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	37,241.40	9,073.64	1,582.71	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	484,318.09	129,907.46	205,121.70	18,551.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	41,189.22	6,029.71		5,124.13
25	Deferred Revenue (680)	100,993.23	22,856.60	6,342.92	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	142,182.45	28,886.31	6,342.92	5,124.13
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	153,659.27	2,394.57	4,750.00	
48	Fund Balance for Budget (961-970)	188,476.37	98,626.58	194,028.78	13,427.18
52	TOTAL FUND BALANCE/EQUITY	342,135.64	101,021.15	198,778.78	13,427.18
53	TOTAL LIABILITIES AND FUND BALANCE	484,318.09	129,907.46	205,121.70	18,551.31



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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)	3,585.99	115,862.55	78,777.88	
02	Taxes Receivable - Real and Personal (120-149)	0.01			
03	Taxes Receivable - Protested (150-159)	86.32			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		28,998.98		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,672.32	144,861.53	78,777.88	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,911.33		
25	Deferred Revenue (680)	86.33			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	86.33	6,911.33		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			423.66	
48	Fund Balance for Budget (961-970)	3,585.99	137,950.20	78,354.22	
52	TOTAL FUND BALANCE/EQUITY	3,585.99	137,950.20	78,777.88	
53	TOTAL LIABILITIES AND FUND BALANCE	3,672.32	144,861.53	78,777.88	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,480.14		1,398.91	17,581.36
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)	5,760.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,240.14		1,398.91	17,581.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,699.75			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,699.75			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	23,540.39		1,398.91	17,581.36
52	TOTAL FUND BALANCE/EQUITY	23,540.39		1,398.91	17,581.36
53	TOTAL LIABILITIES AND FUND BALANCE	27,240.14		1,398.91	17,581.36



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,544.12	15,305.43		46,402.50
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	1,544.12	15,305.43		46,402.50
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)	1,544.12	15,305.43		46,402.50
52	TOTAL FUND BALANCE/EQUITY	1,544.12	15,305.43		46,402.50
53	TOTAL LIABILITIES AND FUND BALANCE	1,544.12	15,305.43		46,402.50



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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)	1,724.52	372.32		
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	1,724.52	372.32		
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)	1,724.52	372.32		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,724.52	372.32		
53	TOTAL LIABILITIES AND FUND BALANCE	1,724.52	372.32		



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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.20		77,058.55	
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	1.20		77,058.55	
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	1.20		77,058.55	
52	TOTAL FUND BALANCE/EQUITY	1.20		77,058.55	
53	TOTAL LIABILITIES AND FUND BALANCE	1.20		77,058.55	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	101,583.38	240,542.86		
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	101,583.38	240,542.86		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	26,945.04			
23	Warrants Payable (620)	3,948.57	240,542.86		
24	Other Current Liabilities (621-679)	70,689.77			
35	TOTAL LIABILITIES	101,583.38	240,542.86		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	101,583.38	240,542.86		



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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	2010 Value	2011 Value
1110 District Tax Levy	1,061,329.86	1,047,021.16
1190 Penalties and Interest on Taxes	6,230.07	8,905.80
1510 Interest Earnings	4,330.79	4,262.88
1900 Other Revenue from Local Sources	2,015.86	2,268.61
1920 Contributions/Donations from Private Sources	0.00	1,712.58
3110 Direct State Aid	995,733.92	847,528.64
3111 Quality Educator	93,505.00	86,188.99
3113 Indian Education For All	7,099.20	6,548.40
3114 American Indian Achievement Gap	1,200.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	61,194.60	58,588.12
3444 State School Block Grant	105,217.53	106,017.18
3730 HB645 State Special Education Allowable Costs	2,706.20	2,514.25
6100 Material Prior Period Revenue Adjustments	1,816.73	6,764.83
7800 ARRA - State Fiscal Stabilization Fund	70,197.03	95,633.01
7810 Education Jobs Fund	0.00	79,937.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,412,576.79	2,354,491.76

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	738,056.98	555,180.07
2XX Personal Services - Employee Benefits	82,987.57	72,495.55
4XX Purchased Property Services	11,661.75	10,129.10
5XX Other Purchased Services	7,264.56	5,389.78
6XX Supplies and Materials	141,379.00	141,191.59
7XX Property and Equipment Acquisition	6,045.13	0.00
810 Dues and Fees	0.00	141.00
21XX Support Services - Students		
1XX Personal Services - Salaries	67,622.08	91,196.06
2XX Personal Services - Employee Benefits	7,755.23	6,059.73
3XX Purchased Professional and Technical Services	578.00	311.00
6XX Supplies and Materials	1,082.50	222.31
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	2,360.00	3,505.00
2XX Personal Services - Employee Benefits	14.76	21.58
3XX Purchased Professional and Technical Services	0.00	157.50
5XX Other Purchased Services	1,007.64	9,264.31
6XX Supplies and Materials	0.00	747.40
222X Educational Media Services		



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			1XX Personal Services - Salaries	34,444.57	28,387.95
			2XX Personal Services - Employee Benefits	3,766.69	2,898.79
			4XX Purchased Property Services	625.96	519.01
			6XX Supplies and Materials	13,038.75	15,237.33
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	61,350.52	59,611.54
			2XX Personal Services - Employee Benefits	7,922.81	7,792.01
			3XX Purchased Professional and Technical Services	9,411.79	3,232.17
			4XX Purchased Property Services	2,478.24	2,386.56
			5XX Other Purchased Services	8,046.55	12,463.66
			6XX Supplies and Materials	6,163.02	6,873.16
			810 Dues and Fees	3,420.00	3,525.50
			8XX Other Expenditures	0.00	39.73
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	98,637.51	102,667.10
			2XX Personal Services - Employee Benefits	19,706.58	24,152.27
			3XX Purchased Professional and Technical Services	0.00	11,136.50
			5XX Other Purchased Services	13,305.99	14,274.55
			6XX Supplies and Materials	74.98	1,941.24
			810 Dues and Fees	454.00	747.00
			8XX Other Expenditures	368.17	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	61,550.20	58,206.99
			2XX Personal Services - Employee Benefits	7,647.79	7,542.23
			3XX Purchased Professional and Technical Services	11,890.78	13,655.10
			5XX Other Purchased Services	290.63	548.23
			6XX Supplies and Materials	929.96	872.89
			810 Dues and Fees	125.00	125.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	120,859.01	124,285.35
			2XX Personal Services - Employee Benefits	23,669.91	17,882.92
			3XX Purchased Professional and Technical Services	805.50	10,357.91
			4XX Purchased Property Services	154,138.59	126,320.82
			5XX Other Purchased Services	21,708.00	22,971.67
			6XX Supplies and Materials	22,543.55	29,320.10
			7XX Property and Equipment Acquisition	8,185.70	0.00
			810 Dues and Fees	35.00	35.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	4,965.30	4,227.12
			2XX Personal Services - Employee Benefits	426.07	320.79
			5XX Other Purchased Services	1,128.64	2,067.75
			6XX Supplies and Materials	1,948.58	1,643.83



Trustees' Financial Summary

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**** Recalculated ****

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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	55,780.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	72,034.27	75,689.49
			2XX Personal Services - Employee Benefits	7,238.53	7,541.02
			6XX Supplies and Materials	983.02	2,218.05
		21XX Support Services - Students			
			1XX Personal Services - Salaries	8,496.02	7,045.56
			2XX Personal Services - Employee Benefits	704.88	616.30
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	5,063.93	2,750.00
			5XX Other Purchased Services	1,363.91	806.89
			6XX Supplies and Materials	671.16	4,298.11
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	192,847.73	171,321.51
			2XX Personal Services - Employee Benefits	21,309.55	13,272.87
			4XX Purchased Property Services	22.72	674.15
			6XX Supplies and Materials	8,341.69	3,989.11
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,396.51	3,690.61
			2XX Personal Services - Employee Benefits	282.28	276.99
			5XX Other Purchased Services	14.19	54.91
			6XX Supplies and Materials	448.61	1,024.22
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	12,058.98	17,975.67
			2XX Personal Services - Employee Benefits	82.35	114.86
			5XX Other Purchased Services	3,587.94	1,751.69
			6XX Supplies and Materials	263.79	51.92
			810 Dues and Fees	866.00	1,336.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	17,908.18	16,422.21
			2XX Personal Services - Employee Benefits	1,515.54	1,235.29
			5XX Other Purchased Services	482.23	606.20
			6XX Supplies and Materials	5,405.61	5,876.38
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	103,525.98	91,146.07
			2XX Personal Services - Employee Benefits	3,200.31	3,589.66



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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	2010 Value	2011 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services	770.00	600.00
			5XX Other Purchased Services	36,324.70	19,145.23
			6XX Supplies and Materials	11,622.15	8,752.88
			7XX Property and Equipment Acquisition	2,075.00	0.00
			810 Dues and Fees	5,467.25	6,269.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	70,197.03	95,633.01
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	79,937.31
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	9,894.18	9,814.50
			8XX Other Expenditures	20.00	0.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	30,000.00	20,000.00
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	425.63	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,432,791.39</u>	<u>2,345,589.42</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					298,420.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,354,491.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,345,589.42	(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	153,659.27	Less Last Year	118,846.31	(4b)	34,812.96	
					34,812.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					342,135.64	(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	2010 Value	2011 Value
1110 District Tax Levy	164,175.60	175,345.33
1190 Penalties and Interest on Taxes	964.02	1,394.79
1510 Interest Earnings	1,049.10	1,003.75
2220 County On-Schedule Trans Reimb	35,094.10	34,617.96
3210 State On-Schedule Trans Reimb	35,088.85	34,617.97
3444 State School Block Grant	9,188.58	9,258.41
6100 Material Prior Period Revenue Adjustments	1,019.09	6.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	246,579.34	256,244.41

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,907.26	4,835.31
2XX Personal Services - Employee Benefits	617.59	605.26
25XX Support Services - Business		
1XX Personal Services - Salaries	3,022.81	6,714.79
2XX Personal Services - Employee Benefits	352.47	873.23
27XX Student Transportation Services		
1XX Personal Services - Salaries	63,344.23	66,875.28
2XX Personal Services - Employee Benefits	12,068.89	8,530.65
3XX Purchased Professional and Technical Services	1,128.04	1,086.00
4XX Purchased Property Services	5,974.11	4,006.10
5XX Other Purchased Services	116,000.83	123,060.68
6XX Supplies and Materials	10,980.19	13,043.87
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	6,361.77	11,117.95
2XX Personal Services - Employee Benefits	2,281.94	3,118.03
4XX Purchased Property Services	0.00	47.55
5XX Other Purchased Services	1,623.30	637.00
6XX Supplies and Materials	2,202.78	5,053.77
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	17,400.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	248,266.21	249,605.47



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						93,350.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						256,244.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						249,605.47	(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	2,394.57	Less Last Year	1,363.34	(4b)		1,031.23	
						1,031.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						101,021.15	(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	2010 Value	2011 Value
1110 District Tax Levy	63,972.66	45,720.75
1190 Penalties and Interest on Taxes	370.26	505.90
1510 Interest Earnings	3,169.53	3,658.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,512.45	49,884.83

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	147,538.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	147,538.00

Schedule Of Changes Worksheet

Beginning Fund Balance		291,681.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		49,884.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		147,538.00	(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	4,750.00		
Less Last Year	0.00	(4b)	4,750.00
			4,750.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		198,778.78	(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	2010 Value	2011 Value
1510 Interest Earnings	76.88	109.60
1611 National School Lunch Program	63,832.35	58,670.80
1612 School Breakfast Program	2,560.40	3,484.35
1632 Daily Adult Sales	4,704.35	3,768.70
1634 Daily Ala Carte Sales	10,174.64	8,771.90
1900 Other Revenue from Local Sources	1,000.00	0.00
3220 State Food Services Match	967.66	0.00
4550 Federal Child Nutrition	125,958.34	137,462.78
6100 Material Prior Period Revenue Adjustments	0.00	123.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	209,274.62	212,391.63

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	4,462.03	4,474.79
2XX Personal Services - Employee Benefits	542.19	592.23
31XX Food Services		
1XX Personal Services - Salaries	101,175.02	101,765.11
2XX Personal Services - Employee Benefits	21,999.17	20,724.47
4XX Purchased Property Services	140.00	3,031.89
5XX Other Purchased Services	455.16	807.40
6XX Supplies and Materials	62,452.00	72,322.54
810 Dues and Fees	270.00	1,100.00
8XX Other Expenditures	25.00	25.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	3,149.84	3,383.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	194,670.41	208,226.97



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						9,262.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						212,391.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						208,226.97	(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)						13,427.18	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	4.24	9.14
1190 Penalties and Interest on Taxes	2.06	0.11
1510 Interest Earnings	44.77	41.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51.07	50.60

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						3,535.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50.60	(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)						3,585.99	(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	2010 Value	2011 Value
1510 Interest Earnings	1,568.47	1,501.67
2240 County Retirement Distribution	253,202.31	264,253.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	254,770.78	265,755.62

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	119,818.89	106,621.17
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	9,710.40	13,338.57
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	356.18	498.58
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,024.53	4,353.15
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,321.87	12,660.43
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	14,178.74	14,726.77
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,939.02	9,309.39
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	17,027.06	17,220.27
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,816.21	9,233.93
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,761.16	11,322.32
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,264.94	856.17
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	892.73	1,304.26
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	28,299.52	25,704.25
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	433.20	526.57



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,835.51	2,409.81
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,076.86	2,361.11
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	12,328.04	11,801.28
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	627.75	648.83
		31XX Food Services			
			2XX Personal Services - Employee Benefits	14,033.51	14,440.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				265,746.12	259,337.49

Schedule Of Changes Worksheet

Beginning Fund Balance						131,532.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						265,755.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						259,337.49	(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	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						137,950.20	(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	2011 Value
001 Agg of Reidm/indirect	
1510 Interest Earnings	979.88
1900 Other Revenue from Local Sources	6,439.00
6100 Material Prior Period Revenue Adjustments	682.17
001 Subtotal	8,101.05
062 E-Rate	
1900 Other Revenue from Local Sources	4,407.37
103 VHS	
1920 Contributions/Donations from Private Sources	7,300.00
104 Cross Country	
1920 Contributions/Donations from Private Sources	5,937.41
106 CSCT Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	61,175.74
109 Activity Bus	
1920 Contributions/Donations from Private Sources	2,865.00
111 Golf	
1920 Contributions/Donations from Private Sources	9,100.00
112 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,986.00
113 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,448.00
115 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	905.00
116 misc donations	
1920 Contributions/Donations from Private Sources	1,981.00
127 Bodenhamer Donations	
1920 Contributions/Donations from Private Sources	6,881.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	24,933.92
771 IDEA Part B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	31,103.11
821 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	18,455.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	187,579.60



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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	2011 Value
001	Agg of Reidm/indirect			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		2XX Personal Services - Employee Benefits		8,362.68
		5XX Other Purchased Services		834.08
		6XX Supplies and Materials		2,299.00
		001 Subtotal		11,495.76
062	E-Rate			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		4XX Purchased Property Services		3,216.00
		5XX Other Purchased Services		350.80
		6XX Supplies and Materials		2,563.37
		062 Subtotal		6,130.17
104	Cross Country			
	720 School Sponsored Athletics			
	35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		5,414.11
		2XX Personal Services - Employee Benefits		116.98
		6XX Supplies and Materials		406.32
		104 Subtotal		5,937.41
106	CSCT Medicaid			
	280 Special Education - Local and State			
	62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		61,175.74
109	Activity Bus			
	1XX Regular Education Programs - Elementary/Secondary			
	27XX Student Transportation Services			
		4XX Purchased Property Services		867.63
		6XX Supplies and Materials		2,414.24
		109 Subtotal		3,281.87
111	Golf			
	720 School Sponsored Athletics			
	35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		4,276.00
		2XX Personal Services - Employee Benefits		28.94
		5XX Other Purchased Services		2,270.80
		111 Subtotal		6,575.74
113	Vo Ed Family & Consumer Science			



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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	2011 Value
113 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,919.83
115 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	95.98
116 misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,510.91
120 science donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	162.50
127 Bodenhamer Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,712.03
6XX Supplies and Materials	6,461.00
127 Subtotal	10,173.03
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	18,826.14
2XX Personal Services - Employee Benefits	6,029.78
6XX Supplies and Materials	264.69
750 Subtotal	25,120.61
771 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	19,037.33
2XX Personal Services - Employee Benefits	6,796.17
21XX Support Services - Students	
1XX Personal Services - Salaries	4,391.71
810 Dues and Fees	877.90
771 Subtotal	31,103.11
821 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	



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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	2011 Value
821 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	17,851.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	604.00
	<hr/>
821 Subtotal	18,455.00
	<hr/>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<hr/> <hr/> 183,137.66

Schedule Of Changes Worksheet

Beginning Fund Balance	81,005.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	187,579.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	183,137.66	(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	423.66	
Less Last Year	7,093.44	(4b)
		-6,669.78
		-6,669.78 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	78,777.88	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	8,101.05	11,495.76	-3,394.71
062 E-Rate	4,407.37	6,130.17	-1,722.80
103 VHS	7,300.00	0.00	7,300.00
104 Cross Country	5,937.41	5,937.41	0.00
106 CSCT Medicaid	61,175.74	61,175.74	0.00
109 Activity Bus	2,865.00	3,281.87	-416.87
111 Golf	9,100.00	6,575.74	2,524.26
112 Vo Ed Business/Marketing	2,986.00	0.00	2,986.00
113 Vo Ed Family & Consumer Science	1,448.00	1,919.83	-471.83



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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
115 Vo Ed Tech Ed/Industrial Arts	905.00	95.98	809.02
116 misc donations	1,981.00	1,510.91	470.09
120 science donation	0.00	162.50	-162.50
127 Bodenhamer Donations	6,881.00	10,173.03	-3,292.03
750 ARRA - IDEA Part B (Trans from Coop)	24,933.92	25,120.61	-186.69
771 IDEA Part B (Trans from Coop)	31,103.11	31,103.11	0.00
821 Vo Ed Carl Perkins Basic Grant	18,455.00	18,455.00	0.00
Total	187,579.60	183,137.66	4,441.94



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2010 Value	2011 Value
1311 Driver's Education Fees	8,798.00	8,900.00
1510 Interest Earnings	295.97	2,761.28
3260 State Driver's Education Reimbursement	4,048.68	6,789.26
6100 Material Prior Period Revenue Adjustments	350.00	545.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,492.65	18,996.44

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	14,958.58	13,500.08
2XX Personal Services - Employee Benefits	102.14	52.95
4XX Purchased Property Services	0.00	40.00
5XX Other Purchased Services	846.49	675.00
6XX Supplies and Materials	2,861.64	1,916.46
810 Dues and Fees	170.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,938.85	16,184.49

Schedule Of Changes Worksheet

Beginning Fund Balance		21,274.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		18,996.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		16,184.49	(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	545.90	(4b)	-545.90
			-545.90 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		23,540.39	(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	2010 Value	2011 Value
1510 Interest Earnings	7.68	15.82
1910 Rentals	697.50	665.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>705.18</u>	<u>680.82</u>

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance						718.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						680.82	(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)						1,398.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	220.29	215.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	220.29	215.42

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	17,365.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	215.42	(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)	17,581.36	(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	2010 Value	2011 Value
1510 Interest Earnings	55.84	83.56
3281 State Technology Aid	2,673.63	2,508.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,729.47</u>	<u>2,592.11</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	137.16	5,857.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>137.16</u>	<u>5,857.50</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		4,809.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,592.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,857.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,544.12	(5)



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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	870.71	496.81
1900 Other Revenue from Local Sources	308.15	0.00
3445 State Combined Fund School Block Grant	20,760.10	20,917.88
6100 Material Prior Period Revenue Adjustments	2,675.00	9,857.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,613.96	31,272.64

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	5,000.00	0.00
4XX Purchased Property Services	626.85	0.00
5XX Other Purchased Services	4,170.15	0.00
6XX Supplies and Materials	3,062.41	418.89
7XX Property and Equipment Acquisition	10,000.00	10,217.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	10,000.00	165.00
5XX Other Purchased Services	1,576.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	7,385.00	21,585.17
6XX Supplies and Materials	0.00	3,552.00
7XX Property and Equipment Acquisition	4,885.00	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,705.41	55,938.06



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						55,928.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,272.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,938.06	(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	15,957.59	(4b)		-15,957.59	
						-15,957.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,305.43	(5)



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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	581.53	568.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	581.53	568.58

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	45,833.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	568.58	(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)	46,402.50	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	21.64	21.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.64	21.15

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,703.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.15	(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)	1,724.52	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	2.39	4.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.39	4.57

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	367.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.57	(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)	372.32	(5)



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**** Recalculated ****

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	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	0.00	120,305.03
1XXX Revenues from Student Activities	108,887.06	0.00
6100 Material Prior Period Revenue Adjustments	9,826.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,713.19	120,305.03

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	122,077.48	123,784.71
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	14,303.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	136,380.84	123,784.71

Schedule Of Changes Worksheet

Beginning Fund Balance	80,538.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,305.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	123,784.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	77,058.55	(4)



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Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	56,502.00	54,559.02
XX	39X 1XXX 112	Certified Teacher Staff Salaries	192,847.73	171,321.51
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	768,693.19	693,266.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,728.17	7,196.38
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	131.18	0.00
XX	XXX 26XX 41X	Energy Utility Services	60,282.53	61,754.00
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	55,780.00
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	44,577.60
b. Related Services Block Grant Entitlement	14,859.20
c. Total Entitlements Subject to Reversion	59,436.80

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)]	79,050.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	93,110.42
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 FY2013 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	75,689.49	0.00	0.00	0.00	
280	1XXX	2XX	7,541.02	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	2,218.05	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	7,045.56	0.00	0.00	0.00	
280	21XX	2XX	616.30	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			93,110.42	0.00	0.00	0.00	93,110.42

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 FY11.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	6,196.00	0.00	0.00	0.00	6,196.00
Land Improvements	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	1,942,845.99	0.00	0.00	0.00	1,942,845.99
Machinery and Equipment	846,393.86	0.00	183,005.00	85,000.00	944,398.86
Totals at Historical Cost	2,804,018.35	0.00	183,005.00	85,000.00	2,902,023.35
Less Accumulated Depreciation For:					
Building Accum	1,132,887.27	0.00	53,146.11	0.00	1,186,033.38
Machinery and Equipment Accum	484,700.13	0.00	53,541.48	38,628.00	499,613.61
Total Accumulated Depreciation	1,617,587.40	0.00	106,687.59	38,628.00	1,685,646.99
Governmental Activities, Capital Assets, net	1,186,430.95	0.00	76,317.41	46,372.00	1,216,376.36

* 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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,493.66	0.00	0.00
Operations and Maintenance (26XX)	3,159.83	0.00	0.00
Transportation (27XX)	36,659.05	0.00	0.00
Food Service (31XX)	202.50	0.00	0.00
Extracurricular (34XX, 35XX)	1,745.08	0.00	0.00
Total Depreciation for FY2011	44,260.12	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2010-11

Submit ID: 0331-71024978

15 Flathead County

**** Recalculated ****

0331 Bigfork H S

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Compensated Absences	174,761.00	194,875.00	0.00	174,761.00	194,875.00	0.00	194,875.00
Other Post Employment Benefits	38,041.00	0.00	0.00	0.00	38,041.00	0.00	38,041.00
Total Governmental Activity							
Long-Term Liabilities	212,802.00	194,875.00	0.00	174,761.00	232,916.00	0.00	232,916.00

* 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.