



# Trustees' Financial Summary

FY2010-11

Submit ID: 0966-32173432

56 Yellowstone County  
0966 Billings 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:** Leo Hudetz

**Phone #:** (406) 281-5115

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

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

**Chair, Board of Trustees:** Barbara Bryan

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

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

**County Superintendent:** Max R. Lenington

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

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

## Software

Accounting Package: Sungard BiTech

For FY11 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**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 #
180	Read 180 Microsoft Rebate	LOCAL	2006	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
208	State OTO Indian Education for All	STATE	2007	state
213	Deferred Maintenance & Energy Efficiency	STATE	STMSSR-81-SFF-09-003	NA
220	Public Health Emergency Preparedness	FEDERAL	PHEP 2010	93.069
400	Vo Ed Carl Perkins Basic Grant	FEDERAL	5609668111	84.048A
411	Womens Prison Contract	LOCAL	2011	
425	Jobs for Montana Graduates	STATE	2011	State
434	Indian Education for All Progressive Grant	STATE	5609664611	
438	Career Training in Construction	FEDERAL	U215K100152	84.215K
439	County Detention Facility Contract	LOCAL	2011	
444	Target Field Trip Grant	LOCAL	2011	
489	Yellowstone County Deterntion Facility	LOCAL	2008	
511	MT Womens Prison Contract	LOCAL	2009	
528	Vo Ed Agriculture	STATE	2005	State
529	Vo Ed Business/Marketing	STATE	2005	State
531	Vo Ed Health Occupations	STATE	2005	State
533	Vo Ed Family & Consumer Science	STATE	2005	State
537	Vo Ed Trades & Industry	STATE	2005	State
538	Vo Ed Tech Ed/Industrial Arts	STATE	2010	State
561	Montana Womens Prison 2010	LOCAL	2010	N/A
910	Budget Amendment			
911	Budget Amendment			
912	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,847,106.70	424,128.74		118,640.64
02	Taxes Receivable - Real and Personal (120-149)	404,179.40	38,776.03		
03	Taxes Receivable - Protested (150-159)	611,536.46	58,508.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				13,285.00
06	Other Current Assets (190-210)	21,803.15			79,888.04
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,884,625.71	521,413.47		211,813.68
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	690,544.29	80,228.25		125,028.64
25	Deferred Revenue (680)	856,311.03	80,661.83		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,546,855.32	160,890.08		125,028.64
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	158,437.70	2,000.00		
48	Fund Balance for Budget (961-970)	1,179,332.69	358,523.39		86,785.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,337,770.39	360,523.39		86,785.04
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,884,625.71	521,413.47		211,813.68



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	112,164.16	1,146,442.91	245,858.09	792,247.04
02	Taxes Receivable - Real and Personal (120-149)	7,964.75			32,827.90
03	Taxes Receivable - Protested (150-159)	12,814.69			51,086.93
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			95,065.33	
06	Other Current Assets (190-210)		10.57		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	132,943.60	1,146,453.48	340,923.42	876,161.87
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,420.00	42,007.24	18,847.54	34,004.29
25	Deferred Revenue (680)	17,214.42			70,129.64
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	19,634.42	42,007.24	18,847.54	104,133.93
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,081.33	3,480.33
48	Fund Balance for Budget (961-970)	113,309.18	1,104,446.24	319,994.55	768,547.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	113,309.18	1,104,446.24	322,075.88	772,027.94
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	132,943.60	1,146,453.48	340,923.42	876,161.87



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	199,750.80		410.21	9,573.65
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)	100,513.28			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	300,264.08		410.21	9,573.65
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	16,917.88			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	16,917.88			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	11.00			
48	Fund Balance for Budget (961-970)	283,335.20		410.21	9,573.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>	283,346.20		410.21	9,573.65
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	300,264.08		410.21	9,573.65



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	86,219.55	71,416.08		12,658.24
02	Taxes Receivable - Real and Personal (120-149)	25,714.89			
03	Taxes Receivable - Protested (150-159)	47,736.54			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	159,670.98	71,416.08		12,658.24
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	40,110.37			12,658.25
25	Deferred Revenue (680)	62,258.70			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	102,369.07			12,658.25
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	57,301.91	71,416.08		-0.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>	57,301.91	71,416.08		-0.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	159,670.98	71,416.08		12,658.24



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,787,193.84	287,987.84		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	85,000.00			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	31,500.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,903,693.84	287,987.84		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	251,824.02	116.94		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>	251,824.02	116.94		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	7,651,869.82	287,870.90		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,651,869.82	287,870.90		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,903,693.84	287,987.84		





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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,412,202.90	9,457.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			405,675.34	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			95,685.89	
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			3,913,564.13	9,457.10
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,303,030.04	
25	Deferred Revenue (680)			61,452.14	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>			1,364,482.18	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			2,549,081.95	9,457.10
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,549,081.95	9,457.10
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,913,564.13	9,457.10



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,555.10	1,611,943.72	1,068,006.68
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		2,616.65		
07	Inventories (220 & 230)		81,243.25		
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		103,415.00	1,611,943.72	1,068,006.68
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)		85,000.00		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		15,562.25	30,445.07	15,212.14
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		100,562.25	30,445.07	15,212.14
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)		81,243.25		
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		-78,390.50	1,581,498.65	1,052,794.54
52	<b>TOTAL FUND BALANCE/EQUITY</b>		2,852.75	1,581,498.65	1,052,794.54
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		103,415.00	1,611,943.72	1,068,006.68



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	536,531.81	1,265,345.79		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	453.02			
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	536,984.83	1,265,345.79		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	158,413.28	1,265,345.79		
24	Other Current Liabilities (621-679)	378,571.55			
35	<b>TOTAL LIABILITIES</b>	536,984.83	1,265,345.79		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	536,984.83	1,265,345.79		



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		222,310.40		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		222,310.40		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		222,310.40		
35	<b>TOTAL LIABILITIES</b>		222,310.40		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		222,310.40		



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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	11,465,866.34	10,815,044.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	999,200.06	1,699,191.25
1190 Penalties and Interest on Taxes	22,899.22	25,536.74
1310 Individual Tuition	25,749.59	34,921.91
1510 Interest Earnings	22,567.64	8,915.89
3110 Direct State Aid	13,660,594.69	12,214,492.02
3111 Quality Educator	1,184,533.51	1,160,678.14
3113 Indian Education For All	113,260.80	110,629.20
3114 American Indian Achievement Gap	63,200.00	65,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,510,364.48	1,532,088.21
3117 State Tuition for State Placement	30,486.84	21,285.95
3120 State Guaranteed Tax Base Aid	4,901,117.68	5,005,616.00
3444 State School Block Grant	1,694,030.87	1,706,905.50
3730 HB645 State Special Education Allowable Costs	45,726.28	44,933.64
6100 Material Prior Period Revenue Adjustments	62,970.27	0.00
7800 ARRA - State Fiscal Stabilization Fund	963,041.60	1,378,252.72
7810 Education Jobs Fund	0.00	1,152,047.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>36,765,609.87</b>	<b>36,976,139.43</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	15,348,145.86	14,868,396.29
2XX Personal Services - Employee Benefits	1,810,666.74	615,209.06
3XX Purchased Professional and Technical Services	160,100.66	143,220.90
4XX Purchased Property Services	85,406.84	105,333.82
5XX Other Purchased Services	188,219.90	203,594.43
6XX Supplies and Materials	1,075,434.66	1,181,029.95
810 Dues and Fees	4,748.01	4,157.28
8XX Other Expenditures	175.00	574.52
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	480,799.54	480,883.02
2XX Personal Services - Employee Benefits	86,115.46	41,789.78
3XX Purchased Professional and Technical Services	60,435.07	71,305.50
4XX Purchased Property Services	697.47	608.43
5XX Other Purchased Services	1,069.08	2,917.42
6XX Supplies and Materials	9,096.89	5,180.41
810 Dues and Fees	0.00	110.00
<b>221X Improvement of Instruction Services</b>		



# Trustees' Financial Summary

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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
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	204,181.69	181,059.77
			2XX Personal Services - Employee Benefits	17,009.76	15,018.53
			3XX Purchased Professional and Technical Services	46,245.06	25,820.00
			4XX Purchased Property Services	719.02	443.89
			5XX Other Purchased Services	45,956.77	17,527.49
			6XX Supplies and Materials	73,715.20	61,529.45
			7XX Property and Equipment Acquisition	0.00	7,873.00
			810 Dues and Fees	73.00	2,531.00
			8XX Other Expenditures	200.00	0.00
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	1,249,861.35	1,009,081.43
			2XX Personal Services - Employee Benefits	168,321.91	139,908.85
			3XX Purchased Professional and Technical Services	131,333.74	104,259.67
			4XX Purchased Property Services	599.69	1,533.92
			5XX Other Purchased Services	19,399.24	12,634.27
			6XX Supplies and Materials	151,264.50	141,492.27
			7XX Property and Equipment Acquisition	4,223.08	10,874.65
			810 Dues and Fees	420.50	0.00
			8XX Other Expenditures	0.00	107.50
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	169,223.87	113,288.52
			2XX Personal Services - Employee Benefits	15,676.47	10,946.02
			3XX Purchased Professional and Technical Services	117,041.52	51,205.29
			4XX Purchased Property Services	904.56	312.64
			5XX Other Purchased Services	258,562.21	269,995.92
			6XX Supplies and Materials	9,311.26	12,151.84
			810 Dues and Fees	6,413.02	0.00
			8XX Other Expenditures	0.00	12,878.20
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	2,191,405.89	2,355,866.13
			2XX Personal Services - Employee Benefits	322,636.57	333,178.59
			3XX Purchased Professional and Technical Services	1,335.45	0.00
			4XX Purchased Property Services	3,195.33	2,396.00
			5XX Other Purchased Services	69,878.87	61,397.80
			6XX Supplies and Materials	25,851.09	33,552.77
			810 Dues and Fees	6,645.35	0.00
			8XX Other Expenditures	0.00	9,776.46
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	356,881.54	468,882.54
			2XX Personal Services - Employee Benefits	46,594.88	62,298.52
			3XX Purchased Professional and Technical Services	30,504.41	5,672.15
			4XX Purchased Property Services	1,547.40	1,569.73
			5XX Other Purchased Services	8,503.75	7,233.56





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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	14,474.67	12,057.63
			7XX Property and Equipment Acquisition	1,815.00	0.00
			8XX Other Expenditures	0.00	97.68
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	1,924,829.38	2,008,938.14
			2XX Personal Services - Employee Benefits	413,516.87	455,408.56
			3XX Purchased Professional and Technical Services	208,817.79	173,722.96
			4XX Purchased Property Services	1,240,104.13	1,205,279.84
			5XX Other Purchased Services	122,545.33	118,663.75
			6XX Supplies and Materials	261,801.49	236,846.69
			7XX Property and Equipment Acquisition	8,825.00	32,151.91
			810 Dues and Fees	3,145.46	3,636.85
			8XX Other Expenditures	13,642.22	12,229.55
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,860.11	2,226.03
			2XX Personal Services - Employee Benefits	171.21	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	246,235.61	216,981.96
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	47,963.71	50,161.21
			850 Interest on Debt	5,327.90	2,250.85
	<b>260 Non-Grant Bilingual Education</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	33,023.40
			2XX Personal Services - Employee Benefits	0.00	3,742.94
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	2,388,817.18	2,529,882.00
			2XX Personal Services - Employee Benefits	406,847.20	420,350.79
			3XX Purchased Professional and Technical Services	77.87	0.00
			4XX Purchased Property Services	75.00	210.50
			5XX Other Purchased Services	58,252.86	26,788.00
			6XX Supplies and Materials	16,699.01	14,326.25
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	246,417.85	530,389.29
			2XX Personal Services - Employee Benefits	36,025.71	57,872.03
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	217.60	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	172,383.92	170,428.57
			2XX Personal Services - Employee Benefits	25,682.08	26,303.01



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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
	<b>280 Special Education - Local and State</b>				
		<b>24XX Support Services - School Administration</b>			
			5XX Other Purchased Services	70.00	91.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	0.00	3,800.00
			5XX Other Purchased Services	0.00	5,352.99
			6XX Supplies and Materials	0.00	37,157.50
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	37,063.20	44,528.52
			2XX Personal Services - Employee Benefits	3,796.96	4,673.39
			3XX Purchased Professional and Technical Services	0.00	20,462.72
			5XX Other Purchased Services	0.00	1,335.60
			6XX Supplies and Materials	0.00	7,948.08
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,062,099.02	1,000,840.18
			2XX Personal Services - Employee Benefits	123,315.84	114,097.80
			3XX Purchased Professional and Technical Services	1,675.62	1,040.15
			4XX Purchased Property Services	5,413.66	6,999.10
			5XX Other Purchased Services	6,779.22	3,396.80
			6XX Supplies and Materials	84,693.75	90,414.42
			810 Dues and Fees	555.93	0.00
			8XX Other Expenditures	85.00	3,517.41
		<b>21XX Support Services - Students</b>			
			6XX Supplies and Materials	759.00	508.17
		<b>221X Improvement of Instruction Services</b>			
			6XX Supplies and Materials	7,771.63	7,615.72
		<b>24XX Support Services - School Administration</b>			
			3XX Purchased Professional and Technical Services	746.60	0.00
			4XX Purchased Property Services	0.00	13.96
			5XX Other Purchased Services	5,089.81	7,413.50
			6XX Supplies and Materials	2,152.41	4,403.14
			8XX Other Expenditures	490.00	718.58
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	190.95
			6XX Supplies and Materials	8,838.31	10,360.77
			8XX Other Expenditures	35.00	35.00
	<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	28,074.00	0.00
			2XX Personal Services - Employee Benefits	3,298.69	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	0.00	1,309.60
			4XX Purchased Property Services	7,765.00	7,765.00
			6XX Supplies and Materials	0.00	445.15
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	1,090,376.77	1,110,161.85
			2XX Personal Services - Employee Benefits	21,690.54	22,144.24
			3XX Purchased Professional and Technical Services	22.50	700.00
			4XX Purchased Property Services	9,773.63	5,512.29
			5XX Other Purchased Services	413,698.78	424,100.64
			6XX Supplies and Materials	6,488.33	5,004.96
			810 Dues and Fees	15,269.07	0.00
			8XX Other Expenditures	0.00	30,760.30
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	902,408.21	859,232.85
			2XX Personal Services - Employee Benefits	60,633.39	99,980.88
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	0.00	379,285.85
			2XX Personal Services - Employee Benefits	0.00	39,753.14
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	1,152,047.99
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			3XX Purchased Professional and Technical Services	4,378.00	2,200.00
	<b>910 Budget Amendment</b>				
		<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	468,550.41
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	81,449.59
		<b>910 Subtotal</b>		0.00	550,000.00
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			36,849,629.16	37,679,899.76



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

01 - General Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						2,024,533.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,976,139.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,679,899.76	(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	158,437.70	Less Last Year	141,440.37	(4b)		16,997.33	
						16,997.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,337,770.39	(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	1,233,668.45	1,176,001.99
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	26,431.30
1190 Penalties and Interest on Taxes	2,143.86	2,488.91
1410 Individual Transportation Fees	951.85	1,735.61
1510 Interest Earnings	2,745.59	2,338.51
2220 County On-Schedule Trans Reimb	268,660.83	269,339.14
3210 State On-Schedule Trans Reimb	269,000.00	269,000.00
3444 State School Block Grant	40,259.97	40,565.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,817,430.55</b>	<b>1,787,901.41</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	97,974.27	55,008.75
2XX Personal Services - Employee Benefits	13,682.63	8,893.24
5XX Other Purchased Services	930.09	0.00
6XX Supplies and Materials	730.60	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	9,448.22	9,419.04
2XX Personal Services - Employee Benefits	621.68	667.56
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	31,526.16	32,657.51
2XX Personal Services - Employee Benefits	4,479.84	4,646.56
3XX Purchased Professional and Technical Services	1,000.00	1,000.00
4XX Purchased Property Services	0.00	44.88
5XX Other Purchased Services	1,476,616.91	1,586,353.30
6XX Supplies and Materials	4,855.16	886.36
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	66,973.51	56,457.39
2XX Personal Services - Employee Benefits	23,600.17	21,319.97
5XX Other Purchased Services	15,498.80	15,921.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,747,938.04</b>	<b>1,793,275.92</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						363,952.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,787,901.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,793,275.92	(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	2,000.00	Less Last Year	54.76	(4b)		1,945.24	
						1,945.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						360,523.39	(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	556.90	561.91
1611 National School Lunch Program	1,485,298.23	1,473,929.00
1622 Breakfast Sales	76,793.55	85,947.90
1623 Milk Sales	0.00	20.40
1630 Catering Sales	343,426.70	325,628.77
1632 Daily Adult Sales	77,412.87	80,626.96
1900 Other Revenue from Local Sources	395,963.77	396,261.94
3220 State Food Services Match	11,060.62	0.00
4550 Federal Child Nutrition	2,591,102.90	2,825,247.96
4555 School Foods Summer Program - 10.559	78,644.38	97,012.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,060,259.92	5,285,237.82

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	13,590.17
2XX Personal Services - Employee Benefits	0.00	619.68
3XX Purchased Professional and Technical Services	4,882,763.43	5,359,009.50
4XX Purchased Property Services	565.15	2,964.10
5XX Other Purchased Services	0.00	3,648.02
6XX Supplies and Materials	11,593.67	18,879.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,894,922.25	5,398,710.69



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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						250,437.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,285,237.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,398,710.69	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	50,179.67		(4a)	-50,179.67	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-50,179.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						86,785.04	(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	331,353.93	248,076.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	5,641.81
1190 Penalties and Interest on Taxes	397.44	579.55
1510 Interest Earnings	1,946.44	1,474.02
3110 Direct State Aid	67,024.13	55,588.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	400,721.94	311,360.45

### 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		
5XX Other Purchased Services	360,746.06	273,612.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	360,746.06	273,612.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	75,561.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	311,360.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	273,612.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	113,309.18	(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	20,284.89	13,706.98
2240 County Retirement Distribution	4,602,691.00	4,981,229.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,622,975.89</b>	<b>4,994,935.98</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,541,665.55	2,552,494.93
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	76,617.19	97,205.71
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	32,819.32	31,034.37
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	205,168.79	197,988.26
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	28,668.66	19,418.11
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	364,591.78	413,233.67
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	106,221.92	98,314.63
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	307,786.49	348,268.21
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	5,476.13	5,979.18
<b>4XXX Facilities Acquisition and Construction Services</b>		
2XX Personal Services - Employee Benefits	0.00	42.98
<b>260 Non-Grant Bilingual Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,470.88	5,660.34
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	835.34
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	1,442.30	1,711.09
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,483.93	2,637.58
<b>280 Special Education - Local and State</b>		



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 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
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	380,427.48	433,631.97
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	39,242.90	90,910.86
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	27,452.74	29,212.14
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	10,665.77	9,677.02
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	115.47
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	7,646.57	8,614.04
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	5,113.07	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	169,142.98	171,548.04
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	27.87	40.71
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	447.43
	<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	490.53	874.50
	<b>397 State Career &amp; Technical Ed Entitlement - Trades &amp; Industry</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	139.66	40.19
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	97,653.30	81,244.84
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	10,049.06	11,459.90
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	44,462.43	50,516.86
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	0.00	224.47



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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
	720	School Sponsored Athletics			
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	173,646.31	190,286.22
	780	ARRA - State Fiscal Stabilization Fund			
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	143,711.66	147,275.97
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	0.00	65,011.12
	910	Food Services			
		31XX Food Services			
			2XX Personal Services - Employee Benefits	0.00	2,329.41
	920	Enterprise or Internal Service Programs			
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	12,349.96	12,874.47
	911	Budget Amendment			
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	200,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				4,799,635.23	5,281,160.03

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,390,670.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,994,935.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,281,160.03	(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)					1,104,446.24	(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:

<b>PRC Revenue</b>	<b>2011 Value</b>
<b>204 MAC Medicaid Reimbursement</b>	
3357 Montana Administrative Claiming Reimbursement	61,670.58
<b>205 Indirect Costs</b>	
1510 Interest Earnings	13,139.00
1900 Other Revenue from Local Sources	10,702.44
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	69,369.29
<b>205 Subtotal</b>	93,210.73
<b>213 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	61,328.90
<b>220 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	8,262.72
<b>400 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	331,120.00
<b>411 Womens Prison Contract</b>	
1900 Other Revenue from Local Sources	117,661.47
<b>425 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	31,000.00
<b>434 Indian Education for All Progressive Grant</b>	
3290 State - Other State Grants	12,361.00
<b>438 Career Training in Construction</b>	
4700 Federal Miscellaneous Grants from other State Agencies	99,010.39
<b>439 County Detention Facility Contract</b>	
1900 Other Revenue from Local Sources	54,427.00
<b>444 Target Field Trip Grant</b>	
1920 Contributions/Donations from Private Sources	700.00
<b>528 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	900.00
<b>529 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	24,472.00
<b>531 Vo Ed Health Occupations</b>	
3900 State Career & Technical Ed Entitlement	1,000.00
<b>533 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	25,155.00
<b>537 Vo Ed Trades &amp; Industry</b>	
3900 State Career & Technical Ed Entitlement	16,775.00
<b>538 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	20,297.00



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

### 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity</b>	959,351.79
<b>Transfers In:</b>	

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

PRC Program Function Object	2011 Value
<b>180 Read 180 Microsoft Rebate</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>222X Educational Media Services</b>	
3XX Purchased Professional and Technical Services	8,981.66
<b>204 MAC Medicaid Reimbursement</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	22,257.62
2XX Personal Services - Employee Benefits	7,389.19
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	3,426.92
<b>204 Subtotal</b>	33,073.73
<b>205 Indirect Costs</b>	
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,873.50
2XX Personal Services - Employee Benefits	108.49
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	9,982.80
2XX Personal Services - Employee Benefits	1,235.61
5XX Other Purchased Services	450.00
<b>23XX Support Services - General Administration</b>	
6XX Supplies and Materials	3,556.29
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	15,388.10
2XX Personal Services - Employee Benefits	2,325.34
3XX Purchased Professional and Technical Services	39,932.48
4XX Purchased Property Services	2,012.21
5XX Other Purchased Services	7,049.98
6XX Supplies and Materials	10,627.07
810 Dues and Fees	1,838.85
<b>205 Subtotal</b>	99,380.72
<b>208 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	673.68
2XX Personal Services - Employee Benefits	2.05
3XX Purchased Professional and Technical Services	3,175.00



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>208 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	39.00
5XX Other Purchased Services	3,832.20
6XX Supplies and Materials	13,723.61
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	5,727.26
2XX Personal Services - Employee Benefits	249.76
3XX Purchased Professional and Technical Services	537.28
4XX Purchased Property Services	249.45
5XX Other Purchased Services	12,676.33
6XX Supplies and Materials	10,819.86
<b>222X Educational Media Services</b>	
2XX Personal Services - Employee Benefits	540.24
	<hr/>
<b>208 Subtotal</b>	52,245.72
<b>213 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	1,713.00
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	145,579.41
	<hr/>
<b>213 Subtotal</b>	147,292.41
<b>220 Public Health Emergency Preparedness</b>	
<b>473 Public Health Emergency Preparedness</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	8,262.72
<b>400 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	9,888.31
2XX Personal Services - Employee Benefits	1,319.09
5XX Other Purchased Services	37,028.48
6XX Supplies and Materials	270,352.23
7XX Property and Equipment Acquisition	8,293.89
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	380.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	3,858.00
	<hr/>
<b>400 Subtotal</b>	331,120.00



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>411 Womens Prison Contract</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	100,516.04
2XX Personal Services - Employee Benefits	14,078.96
6XX Supplies and Materials	3,066.47
	117,661.47
<b>411 Subtotal</b>	
<b>425 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	31,000.00
<b>434 Indian Education for All Progressive Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	9,500.00
6XX Supplies and Materials	2,861.00
	12,361.00
<b>434 Subtotal</b>	
<b>438 Career Training in Construction</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	15,318.83
2XX Personal Services - Employee Benefits	5,668.10
3XX Purchased Professional and Technical Services	4,999.95
6XX Supplies and Materials	57,521.51
7XX Property and Equipment Acquisition	15,502.00
	99,010.39
<b>438 Subtotal</b>	
<b>439 County Detention Facility Contract</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	49,146.27
2XX Personal Services - Employee Benefits	5,190.74
6XX Supplies and Materials	89.99
	54,427.00
<b>439 Subtotal</b>	
<b>444 Target Field Trip Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	700.00
<b>489 Yellowstone County Deterntion Facility</b>	
<b>170 Distance Learning</b>	
<b>1XXX Instruction</b>	





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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
489 Yellowstone County Deterntion Facility	
170 Distance Learning	
1XXX Instruction	
6XX Supplies and Materials	253.74
511 MT Womens Prison Contract	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,651.83
528 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	59.52
6XX Supplies and Materials	482.75
810 Dues and Fees	399.00
	941.27
528 Subtotal	
529 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
1XX Personal Services - Salaries	5,101.96
2XX Personal Services - Employee Benefits	41.94
5XX Other Purchased Services	2,170.30
6XX Supplies and Materials	22,918.66
810 Dues and Fees	360.00
	30,592.86
529 Subtotal	
531 Vo Ed Health Occupations	
393 State Career & Technical Ed Entitlement - Health Occupations	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,006.58
6XX Supplies and Materials	190.72
810 Dues and Fees	68.00
	1,265.30
531 Subtotal	
533 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
1XX Personal Services - Salaries	237.50
3XX Purchased Professional and Technical Services	166.29
4XX Purchased Property Services	748.63
5XX Other Purchased Services	943.59
6XX Supplies and Materials	18,925.44
810 Dues and Fees	715.00



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>533 Subtotal</b>	21,736.45
<b>537 Vo Ed Trades &amp; Industry</b>	
<b>397 State Career &amp; Technical Ed Entitlement - Trades &amp; Industry</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	234.47
2XX Personal Services - Employee Benefits	1.93
4XX Purchased Property Services	75.00
6XX Supplies and Materials	17,833.08
810 Dues and Fees	180.00
8XX Other Expenditures	120.00
<b>537 Subtotal</b>	18,444.48
<b>538 Vo Ed Tech Ed/Industrial Arts</b>	
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,610.37
2XX Personal Services - Employee Benefits	12.61
3XX Purchased Professional and Technical Services	70.00
5XX Other Purchased Services	1,611.92
6XX Supplies and Materials	13,518.81
810 Dues and Fees	100.00
<b>24XX Support Services - School Administration</b>	
5XX Other Purchased Services	2,327.56
6XX Supplies and Materials	167.92
<b>538 Subtotal</b>	20,419.19
<b>561 Montana Womens Prison 2010</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,584.86
2XX Personal Services - Employee Benefits	78.11
<b>561 Subtotal</b>	8,662.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,099,484.91



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						460,127.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						959,351.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,099,484.91	(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	2,081.33	Less Last Year	0.00	(4b)		2,081.33	
							2,081.33 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							322,075.88 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180 Microsoft Rebate	0.00	8,981.66	-8,981.66
204 MAC Medicaid Reimbursement	61,670.58	33,073.73	28,596.85
205 Indirect Costs	93,210.73	99,380.72	-6,169.99
208 State OTO Indian Education for All	0.00	52,245.72	-52,245.72
213 Deferred Maintenance & Energy Efficiency	61,328.90	147,292.41	-85,963.51
220 Public Health Emergency Preparedness	8,262.72	8,262.72	0.00
400 Vo Ed Carl Perkins Basic Grant	331,120.00	331,120.00	0.00
411 Womens Prison Contract	117,661.47	117,661.47	0.00
425 Jobs for Montana Graduates	31,000.00	31,000.00	0.00
434 Indian Education for All Progressive Grant	12,361.00	12,361.00	0.00
438 Career Training in Construction	99,010.39	99,010.39	0.00
439 County Detention Facility Contract	54,427.00	54,427.00	0.00
444 Target Field Trip Grant	700.00	700.00	0.00
489 Yellowstone County Deterntion Facility	0.00	253.74	-253.74
511 MT Womens Prison Contract	0.00	1,651.83	-1,651.83
528 Vo Ed Agriculture	900.00	941.27	-41.27
529 Vo Ed Business/Marketing	24,472.00	30,592.86	-6,120.86
531 Vo Ed Health Occupations	1,000.00	1,265.30	-265.30
533 Vo Ed Family & Consumer Science	25,155.00	21,736.45	3,418.55
537 Vo Ed Trades & Industry	16,775.00	18,444.48	-1,669.48
538 Vo Ed Tech Ed/Industrial Arts	20,297.00	20,419.19	-122.19
561 Montana Womens Prison 2010	0.00	8,662.97	-8,662.97



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

### 15 - Miscellaneous Programs Fund

<b>Total</b>	959,351.79	1,099,484.91	-140,133.12
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	1,062,473.75	986,239.21
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	22,016.63
1190 Penalties and Interest on Taxes	4,078.34	2,123.89
1340 Fees for Adult Education	360,323.26	308,242.17
1510 Interest Earnings	10,173.82	5,946.62
6100 Material Prior Period Revenue Adjustments	9,864.41	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,446,913.58</u>	<u>1,324,568.52</u>
--	---------------------	---------------------

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

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	613,194.08	473,996.09
2XX Personal Services - Employee Benefits	59,633.65	44,797.47
3XX Purchased Professional and Technical Services	33,149.89	31,777.96
4XX Purchased Property Services	2,536.75	0.00
5XX Other Purchased Services	9,880.14	8,642.74
6XX Supplies and Materials	263,191.16	200,667.05
810 Dues and Fees	497.00	4,294.25
8XX Other Expenditures	20.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	63,101.04	66,858.96
2XX Personal Services - Employee Benefits	6,923.51	6,815.87
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	7,507.20	0.00
6XX Supplies and Materials	0.00	2,600.00
8XX Other Expenditures	100.00	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	279,192.84	294,723.89
2XX Personal Services - Employee Benefits	41,675.86	41,468.77
3XX Purchased Professional and Technical Services	5,410.00	0.00
4XX Purchased Property Services	693.50	753.40
5XX Other Purchased Services	118,207.24	70,946.22
6XX Supplies and Materials	6,780.87	6,546.12
8XX Other Expenditures	0.00	840.14
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	239.69	136.34
4XX Purchased Property Services	18,836.53	969.06
7XX Property and Equipment Acquisition	0.00	15,343.88



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

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

1,530,770.95      1,272,178.21

### Schedule Of Changes Worksheet

Beginning Fund Balance						720,115.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,324,568.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,272,178.21	(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	3,480.33	Less Last Year	3,958.00	(4b)		-477.67	
						-477.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						772,027.94	(5)



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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	91,909.00	100,772.00
1510 Interest Earnings	3,356.78	2,282.40
1900 Other Revenue from Local Sources	121.50	0.00
1982 Summer Session - Driver's Education Fees	124,265.00	126,200.00
3260 State Driver's Education Reimbursement	111,151.62	100,513.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>330,803.90</b>	<b>329,767.68</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	228,745.67	280,728.84
2XX Personal Services - Employee Benefits	1,235.02	960.19
3XX Purchased Professional and Technical Services	0.00	51.11
4XX Purchased Property Services	15,993.45	21,195.43
5XX Other Purchased Services	3,090.02	3,354.31
6XX Supplies and Materials	20,061.31	22,336.71
7XX Property and Equipment Acquisition	12,500.00	0.00
810 Dues and Fees	268.55	430.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>281,894.02</b>	<b>329,057.09</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	282,624.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	329,767.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	329,057.09	(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	11.00	
Less Last Year	0.00	(4b)
	11.00	
		11.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	283,346.20	(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	6.38	4.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6.38	4.38

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	405.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.38	(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)	410.21	(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	448.23	102.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>448.23</u>	<u>102.34</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		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	1,900.59	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,795.15	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,222.36	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,214.01	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>19,132.11</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		9,471.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		102.34	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		9,573.65	(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
1110 District Tax Levy	0.00	1,008,661.78
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	19,600.74
1190 Penalties and Interest on Taxes	0.00	781.21
1510 Interest Earnings	969.47	4,096.79
3281 State Technology Aid	37,846.10	37,359.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>38,815.57</b>	<b>1,070,500.06</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	0.00	4,300.00
5XX Other Purchased Services	0.00	7,089.68
6XX Supplies and Materials	6,467.54	730,422.55
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	0.00	146,015.43
2XX Personal Services - Employee Benefits	0.00	16,042.65
3XX Purchased Professional and Technical Services	0.00	34,283.75
5XX Other Purchased Services	0.00	31,860.00
6XX Supplies and Materials	0.00	80,592.97
7XX Property and Equipment Acquisition	0.00	27,712.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>6,467.54</b>	<b>1,078,319.53</b>



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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						65,121.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,070,500.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,078,319.53	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						57,301.91	(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	2010 Value	2011 Value
1510 Interest Earnings	5,366.46	1,069.03
3445 State Combined Fund School Block Grant	168,711.75	169,993.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	174,078.21	171,062.99

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	170,501.19	148,076.04
2XX Personal Services - Employee Benefits	48,681.67	43,299.72
3XX Purchased Professional and Technical Services	72,999.96	0.00
4XX Purchased Property Services	55,000.00	0.00
5XX Other Purchased Services	566.68	0.00
6XX Supplies and Materials	7,849.34	16,769.73
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	4,607.50	3,040.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	38,454.43	0.00
2XX Personal Services - Employee Benefits	6,661.95	0.00
4XX Purchased Property Services	1,000.00	0.00
5XX Other Purchased Services	36.95	0.00
6XX Supplies and Materials	2,592.68	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	408,952.35	211,185.49



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

### 29 - Flexibility Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						111,538.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						171,062.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						211,185.49	(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)						71,416.08	(5)



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

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

PRC Revenue	2010 Value	2011 Value
4100 Federal Miscellaneous Grants - Direct from Feds	0.00	188,741.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	188,741.99

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

PRC Program Function Object	2010 Value	2011 Value
912 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
850 Interest on Debt	0.00	188,742.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	188,742.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	188,741.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	188,742.00	(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)		-0.01 (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	9,059.91	16,671.56
1910 Rentals	25,929.47	18,434.28
1920 Contributions/Donations from Private Sources	854.75	36,500.00
5110 Sale of Bonds	0.00	7,580,000.00
5200 Sale or Compensation for Loss of Assets	0.00	98,868.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	35,844.13	7,750,474.36

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>21XX Support Services - Students</b>		
4XX Purchased Property Services	334.98	0.00
6XX Supplies and Materials	0.00	1,314.33
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	0.00	78,650.17
5XX Other Purchased Services	0.00	124.17
6XX Supplies and Materials	0.00	3,616.71
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	4,639.47	22,917.25
2XX Personal Services - Employee Benefits	113.47	1,034.77
3XX Purchased Professional and Technical Services	0.00	21,935.05
4XX Purchased Property Services	0.00	40,692.86
6XX Supplies and Materials	0.00	2,071.05
<b>4XXX Facilities Acquisition and Construction Services</b>		
1XX Personal Services - Salaries	0.00	250.74
2XX Personal Services - Employee Benefits	0.00	11.28
7XX Property and Equipment Acquisition	43,419.75	309,050.86
8XX Other Expenditures	0.00	76,600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	48,507.67	558,269.24



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

### 60 - Building Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						459,664.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,750,474.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						558,269.24	(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)						7,651,869.82	(5)





# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	75.39	156.00
1190 Penalties and Interest on Taxes	55.07	0.00
1510 Interest Earnings	6,541.98	3,976.64
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,672.44	4,132.64

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	177.75
4XX Purchased Property Services	398.24	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	4,323.57	116,929.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,721.81	117,106.75

### Schedule Of Changes Worksheet

Beginning Fund Balance	400,845.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,132.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	117,106.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	287,870.90	(5)



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

### 78 - Self Insurance Fund - Health

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	49,546.17	32,275.88
1900 Other Revenue from Local Sources	16,050,032.64	16,478,970.64
6100 Material Prior Period Revenue Adjustments	0.00	1,084,806.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,099,578.81	17,596,052.52

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

PRC Program Function Object	2010 Value	2011 Value
<b>920 Enterprise or Internal Service Programs</b>		
<b>32XX Enterprise Services</b>		
1XX Personal Services - Salaries	77,549.06	75,111.84
2XX Personal Services - Employee Benefits	6,925.45	7,083.47
3XX Purchased Professional and Technical Services	14,091,581.80	13,976,004.05
4XX Purchased Property Services	700.60	473.99
5XX Other Purchased Services	2,001,583.31	2,186,229.02
6XX Supplies and Materials	1,362.60	4,177.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	16,179,702.82	16,249,079.92

#### Schedule Of Changes Worksheet

Beginning Fund Balance	1,202,109.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,596,052.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,249,079.92	(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)	2,549,081.95	(5)



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

### 79 - Self Insurance Fund - Liability

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	2,153.36	591.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,153.36	591.07

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

PRC Program Function Object	2010 Value	2011 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	4,604.45	53,526.93
4XX Purchased Property Services	52,807.50	16,149.90
6XX Supplies and Materials	59.95	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	57,471.90	69,676.83

#### Schedule Of Changes Worksheet

Beginning Fund Balance	78,542.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	591.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,676.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,457.10	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1,537.96	1,160.53
1900 Other Revenue from Local Sources	98,570.53	45,101.43
1970 Services Provided Other Funds	1,639,936.02	1,326,629.60
3250 Montana Digital Academy	0.00	96,968.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,740,044.51	1,469,859.56

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	297,446.87	95,282.53
2XX Personal Services - Employee Benefits	69,355.48	30,357.92
3XX Purchased Professional and Technical Services	724.20	109.00
4XX Purchased Property Services	60,499.32	76,119.03
5XX Other Purchased Services	7,470.90	3,352.06
6XX Supplies and Materials	1,417,712.84	1,111,102.13
7XX Property and Equipment Acquisition	20,192.00	5,759.00
8XX Other Expenditures	235.50	0.00
<b>325 Montana Digital Academy</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	78,200.00
2XX Personal Services - Employee Benefits	0.00	12,243.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,873,637.11	1,412,524.75



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

### 82 - Interlocal Agreement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						-18,155.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,469,859.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,412,524.75	(3)
Increase/Decrease of Reserve for Inventories							
This Year	81,243.25	Less Last Year	117,569.49	(4a)		-36,326.24	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						-36,326.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,852.75	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	25,916.47	18,242.57
1XXX Revenues from Student Activities	2,474,579.60	2,370,529.74
9710 Residual Equity Transfers In	6,637.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,507,133.41	2,388,772.31

### 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	2,285,841.99	2,378,143.21
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	11,970.00	0.00
971 Residual Equity Transfers Out	0.00	20,682.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,297,811.99	2,398,826.20

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,591,552.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,388,772.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,398,826.20 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,581,498.65 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	12,869.63	9,957.56
1920 Contributions/Donations from Private Sources	523,239.65	645,847.92
9710 Residual Equity Transfers In	0.00	20,682.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>536,109.28</b>	<b>676,488.47</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	45,200.31	34,062.72
2XX Personal Services - Employee Benefits	622.39	344.62
3XX Purchased Professional and Technical Services	700.00	450.00
5XX Other Purchased Services	360.94	2,069.91
6XX Supplies and Materials	5,104.56	11,123.52
8XX Other Expenditures	1,000.00	1,000.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	302.61	4,781.84
2XX Personal Services - Employee Benefits	12.39	68.53
3XX Purchased Professional and Technical Services	15,347.00	20,597.23
4XX Purchased Property Services	2,358.50	2,096.50
5XX Other Purchased Services	124,906.59	100,818.08
6XX Supplies and Materials	215,369.91	241,273.72
8XX Other Expenditures	8,018.00	4,275.31
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	2,705.23	0.00
6XX Supplies and Materials	29.45	0.00
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	23,963.00
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	13,163.00	0.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	6,637.34	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>441,838.22</b>	<b>446,924.98</b>



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

### 85 - Private Purpose Trust (spend principal & interest)

#### Schedule Of Changes Worksheet

Beginning Fund Balance						823,231.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						676,488.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						446,924.98	(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)						1,052,794.54	(5)





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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	28,074.00	33,023.40
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,624,762.90	1,735,469.89
XX	39X 1XXX 112	Certified Teacher Staff Salaries	816.06	1,242.60
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	6,610.26
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	18,299,947.18	18,151,935.01
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	268,924.28	317,243.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	6,211.93	9,267.65
XX	XXX 26XX 41X	Energy Utility Services	864,002.69	906,086.92
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	6,949.12	95,901.91
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,233,633.50	692,639.32
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	335,466.06	244,792.50
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	25,280.00	28,820.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	796,674.00
b. Related Services Block Grant Entitlement	265,558.00
c. Total Entitlements Subject to Reversion	1,062,232.00

### 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)]	1,412,768.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,776,641.44
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: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	2,529,882.00	0.00	0.00	0.00	
280	1XXX	2XX	420,350.79	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	210.50	0.00	0.00	0.00	
280	1XXX	5XX	26,788.00	0.00	0.00	0.00	
280	1XXX	6XX	14,326.25	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	530,389.29	0.00	0.00	0.00	
280	21XX	2XX	57,872.03	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	170,428.57	0.00	0.00	0.00	
280	24XX	2XX	26,303.01	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	91.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			3,776,641.44	0.00	0.00	0.00	3,776,641.44

*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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1,732,210.00	0.00	0.00	0.00	1,732,210.00
Land Improvements	99,546.00	0.00	157,788.00	0.00	257,334.00
Buildings	36,015,322.00	0.00	705,120.00	0.00	36,720,442.00
Machinery and Equipment	3,581,765.00	0.00	101,442.00	0.00	3,683,207.00
Construction in Progress	239,426.00	0.00	309,050.00	239,426.00	309,050.00
Totals at Historical Cost	41,668,269.00	0.00	1,273,400.00	239,426.00	42,702,243.00
Less Accumulated Depreciation For:					
Improvement Accum	30,359.00	0.00	10,188.00	0.00	40,547.00
Building Accum	13,829,120.00	0.00	903,108.00	0.00	14,732,228.00
Machinery and Equipment Accum	2,602,696.00	0.00	256,000.00	0.00	2,858,696.00
Total Accumulated Depreciation	16,462,175.00	0.00	1,169,296.00	0.00	17,631,471.00
Governmental Activities, Capital Assets, net	25,206,094.00	0.00	104,104.00	239,426.00	25,070,772.00

\* 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.

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2011			

\*\*\* 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 (7/1/2010)	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-
<b>Governmental Activities*</b>							
Bonds							
02/01/2011	0.00	7,580,000.00	0.00	0.00	7,580,000.00	473,750.00	7,106,250.00
Compensated Absences	4,555,259.00	0.00	0.00	272,702.00	4,282,557.00	428,256.00	3,854,301.00
Other	127,940.00	0.00	0.00	50,161.00	77,779.00	37,872.00	39,907.00
Total Governmental Activity							
Long-Term Liabilities	4,683,199.00	7,580,000.00	0.00	322,863.00	11,940,336.00	939,878.00	11,000,458.00

\* 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.