



Trustees' Financial Summary

FY2010-11

Submit ID: 0968-51325668

**56 Yellowstone County
0968 Blue Creek Elem**

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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: Roger Heimbigner

Phone #: (406) 530-9040

(Signature)

(Date)

Chair, Board of Trustees: Leslie Weldon

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY11 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
335	Medicaid	STATE		State
365	State OTO Indian Education for All	STATE	None	state
420	Title I Accountability	FEDERAL	5609683111	84.348A
456	IDEA Part B (Trans from Coop)	FEDERAL	Coop	84.027A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	99,394.45	19,569.76		10,810.06
02	Taxes Receivable - Real and Personal (120-149)	5,596.75	403.91		
03	Taxes Receivable - Protested (150-159)	14,215.90	1,087.31		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	119,207.10	21,060.98		10,810.06
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	19,812.65	1,491.22		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,812.65	1,491.22		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	9,540.21			
48	Fund Balance for Budget (961-970)	89,854.24	19,569.76		10,810.06
52	TOTAL FUND BALANCE/EQUITY	99,394.45	19,569.76		10,810.06
53	TOTAL LIABILITIES AND FUND BALANCE	119,207.10	21,060.98		10,810.06



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,190.86	91,426.82	24,251.91	43,836.05
02	Taxes Receivable - Real and Personal (120-149)	1,844.23			464.72
03	Taxes Receivable - Protested (150-159)	4,464.90			1,418.08
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,000.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,499.99	91,426.82	29,251.91	45,718.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,309.13			1,882.80
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,309.13			1,882.80
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,190.86	91,426.82	29,251.91	43,836.05
52	TOTAL FUND BALANCE/EQUITY	6,190.86	91,426.82	29,251.91	43,836.05
53	TOTAL LIABILITIES AND FUND BALANCE	12,499.99	91,426.82	29,251.91	45,718.85



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				890.26
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				890.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				890.26
52	TOTAL FUND BALANCE/EQUITY				890.26
53	TOTAL LIABILITIES AND FUND BALANCE				890.26



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31,599.19			18,589.50
02	Taxes Receivable - Real and Personal (120-149)				56.76
03	Taxes Receivable - Protested (150-159)				241.88
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	31,599.19			18,888.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				298.64
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				298.64
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	31,599.19			18,589.50
52	TOTAL FUND BALANCE/EQUITY	31,599.19			18,589.50
53	TOTAL LIABILITIES AND FUND BALANCE	31,599.19			18,888.14



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,390.13	21,943.35	8,602.16	
02	Taxes Receivable - Real and Personal (120-149)		1,357.33		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	24,390.13	23,300.68	8,602.16	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,357.33		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,357.33		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			8,602.16	
48	Fund Balance for Budget (961-970)	24,390.13	21,943.35		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	24,390.13	21,943.35	8,602.16	
53	TOTAL LIABILITIES AND FUND BALANCE	24,390.13	23,300.68	8,602.16	



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,521.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,521.82	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			2,521.82	
52	TOTAL FUND BALANCE/EQUITY			2,521.82	
53	TOTAL LIABILITIES AND FUND BALANCE			2,521.82	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,900.84	26,487.88		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	9,900.84	26,487.88		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	9,900.84	26,487.88		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,900.84	26,487.88		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,900.84	26,487.88		



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,265.96		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		1,265.96		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		1,265.96		
35	TOTAL LIABILITIES		1,265.96		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		1,265.96		



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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	196,661.94	202,264.42
1130 Tax Title and Property Sales	0.00	417.39
1190 Penalties and Interest on Taxes	378.56	516.04
1510 Interest Earnings	4,186.82	4,000.00
1900 Other Revenue from Local Sources	208.40	49.84
3110 Direct State Aid	461,637.67	399,700.45
3111 Quality Educator	59,319.00	51,714.00
3113 Indian Education For All	4,569.60	4,324.80
3114 American Indian Achievement Gap	800.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	40,454.80	41,894.70
3120 State Guaranteed Tax Base Aid	220,045.62	216,766.88
3444 State School Block Grant	23,706.94	23,887.11
3730 HB645 State Special Education Allowable Costs	1,792.86	1,673.33
6100 Material Prior Period Revenue Adjustments	698.18	741.80
7800 ARRA - State Fiscal Stabilization Fund	32,544.43	45,101.20
7810 Education Jobs Fund	0.00	37,699.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,047,004.82	1,031,750.96

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	411,045.97	364,849.14
2XX Personal Services - Employee Benefits	57,015.74	51,280.48
4XX Purchased Property Services	0.00	2,232.50
5XX Other Purchased Services	1,475.00	0.00
6XX Supplies and Materials	62,191.01	92,074.99
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	17,886.78	20,934.26
2XX Personal Services - Employee Benefits	1,687.64	1,972.44
3XX Purchased Professional and Technical Services	5,003.00	5,203.00
5XX Other Purchased Services	4,137.49	2,665.57
6XX Supplies and Materials	271.85	175.00
222X Educational Media Services		
1XX Personal Services - Salaries	38,322.32	42,237.64
2XX Personal Services - Employee Benefits	2,268.34	2,692.81
6XX Supplies and Materials	2,017.77	1,812.75
23XX Support Services - General Administration		
1XX Personal Services - Salaries	91,003.17	48,546.20
2XX Personal Services - Employee Benefits	4,428.95	2,168.49



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	9,157.15	7,739.00
			4XX Purchased Property Services	15,000.00	15,085.00
			5XX Other Purchased Services	8,834.03	15,719.44
			6XX Supplies and Materials	5,109.10	4,027.52
			810 Dues and Fees	295.00	1,405.26
			8XX Other Expenditures	0.00	65.41
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	28,476.22	30,276.54
			2XX Personal Services - Employee Benefits	2,640.88	5,094.98
			5XX Other Purchased Services	1,969.80	1,287.30
			6XX Supplies and Materials	744.57	0.00
			810 Dues and Fees	787.30	39.00
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	19,574.04	16,837.04
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	31,061.37	35,140.36
			2XX Personal Services - Employee Benefits	1,600.24	2,554.02
			3XX Purchased Professional and Technical Services	3,740.67	7,253.00
			4XX Purchased Property Services	34,183.46	39,301.25
			5XX Other Purchased Services	6,613.00	6,581.76
			6XX Supplies and Materials	8,069.90	12,649.08
			7XX Property and Equipment Acquisition	15,089.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	90,901.61	86,344.21
			2XX Personal Services - Employee Benefits	5,156.26	5,687.19
			6XX Supplies and Materials	381.92	448.61
		21XX Support Services - Students			
			5XX Other Purchased Services	0.00	324.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,492.40	2,686.23
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,569.60	3,462.10
			3XX Purchased Professional and Technical Services	0.00	862.70
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	6,652.40	4,400.00
			2XX Personal Services - Employee Benefits	303.55	154.03
			6XX Supplies and Materials	71.38	170.00
	780 ARRA - State Fiscal Stabilization Fund				



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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
	780	ARRA - State Fiscal Stabilization Fund			
		1XXX Instruction			
			1XX Personal Services - Salaries	32,544.43	45,101.20
	781	Education Jobs Fund			
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	37,699.00
	910	Food Services			
		31XX Food Services			
			6XX Supplies and Materials	18,855.84	1,285.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,054,630.15	1,028,526.35

Schedule Of Changes Worksheet

Beginning Fund Balance						86,629.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,031,750.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,028,526.35	(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	9,540.21	Less Last Year	0.00	(4b)		9,540.21	
Ending Fund Balance (1 + 2 - 3 + 4)						9,540.21	(4)
						99,394.45	(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	18,505.95	14,605.73
1130 Tax Title and Property Sales	0.00	39.76
1190 Penalties and Interest on Taxes	27.67	42.50
1510 Interest Earnings	500.00	0.00
1900 Other Revenue from Local Sources	249.40	0.00
2220 County On-Schedule Trans Reimb	2,515.25	4,571.10
3210 State On-Schedule Trans Reimb	2,854.39	4,231.96
3444 State School Block Grant	356.96	359.67
6100 Material Prior Period Revenue Adjustments	378.63	242.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,388.25	24,093.55

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	5,941.69	6,610.78
2XX Personal Services - Employee Benefits	487.72	622.80
5XX Other Purchased Services	14,032.23	16,756.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,461.64	23,989.99

Schedule Of Changes Worksheet

Beginning Fund Balance		19,466.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,093.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		23,989.99	(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)		19,569.76	(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
1611 National School Lunch Program	43,447.18	48,579.36
1900 Other Revenue from Local Sources	0.00	12.00
3220 State Food Services Match	181.08	0.00
4550 Federal Child Nutrition	14,465.49	15,130.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,093.75	63,721.48

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	35,777.23	24,864.46
2XX Personal Services - Employee Benefits	3,042.03	2,168.18
5XX Other Purchased Services	400.00	0.00
6XX Supplies and Materials	17,193.44	35,431.29
8XX Other Expenditures	0.00	190.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,412.70	62,654.84

Schedule Of Changes Worksheet

Beginning Fund Balance		9,743.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		63,721.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		62,654.84	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		10,810.06	(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	54,860.02	66,918.40
1130 Tax Title and Property Sales	0.00	115.24
1190 Penalties and Interest on Taxes	122.89	156.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,982.91	67,190.14

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	65,454.54	69,006.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,454.54	69,006.02

Schedule Of Changes Worksheet

Beginning Fund Balance		8,006.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		67,190.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		69,006.02	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		6,190.86	(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
2240 County Retirement Distribution	121,490.25	106,632.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,490.25	106,632.25

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	47,281.44	39,250.43
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,604.72	1,895.12
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,737.78	5,289.93
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	25,899.68	5,936.96
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,553.78	4,411.06
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,203.97	3,856.71
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	536.66	598.47
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,749.66	8,542.43
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	979.41	1,542.03
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	643.73	384.17
840 Custody and Child Care Services		
33XX Community Services		
2XX Personal Services - Employee Benefits	2,247.83	0.00
8XX Community Services Programs		
33XX Community Services		
2XX Personal Services - Employee Benefits	0.00	2,248.03
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,127.87	3,597.18



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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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				100,566.53	77,552.52

Schedule Of Changes Worksheet

Beginning Fund Balance					62,347.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					106,632.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					77,552.52 (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)					91,426.82 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
335 Medicaid	
3355 Medicaid - Miscellaneous	3,327.82
420 Title I Accountability	
4210 Title I, Part A, Accountability	17,157.00
456 IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	19,905.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,389.82

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

PRC Program Function Object	2011 Value
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	266.26
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,750.00
365 Subtotal	2,016.26
420 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	14,749.94
2XX Personal Services - Employee Benefits	2,406.94
420 Subtotal	17,156.88
456 IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	17,270.00
2XX Personal Services - Employee Benefits	2,635.00
456 Subtotal	19,905.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,078.14



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,940.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,389.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,078.14	(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)						29,251.91	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
335 Medicaid	3,327.82	0.00	3,327.82
365 State OTO Indian Education for All	0.00	2,016.26	-2,016.26
420 Title I Accountability	17,157.00	17,156.88	0.12
456 IDEA Part B (Trans from Coop)	19,905.00	19,905.00	0.00
Total	<u>40,389.82</u>	<u>39,078.14</u>	<u>1,311.68</u>



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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	35,443.74	15,278.91
1130 Tax Title and Property Sales	0.00	76.38
1190 Penalties and Interest on Taxes	48.43	68.03
1340 Fees for Adult Education	1,031.00	1,521.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,523.17	16,944.32

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

PRC Program Function Object	2010 Value	2011 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	11,616.60	13,960.68
2XX Personal Services - Employee Benefits	528.00	674.99
3XX Purchased Professional and Technical Services	120.00	0.00
6XX Supplies and Materials	895.90	1,237.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,160.50	15,872.93

Schedule Of Changes Worksheet

Beginning Fund Balance	42,764.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,944.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,872.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,836.05	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	300.00	800.00
3281 State Technology Aid	1,289.72	1,230.01
3445 State Combined Fund School Block Grant	6,752.61	6,803.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,342.33	8,833.94

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	1,196.90	0.00
6XX Supplies and Materials	501.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,698.65	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	22,765.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,833.94	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	31,599.19	(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
1110 District Tax Levy	9,330.14	436.70
1130 Tax Title and Property Sales	0.00	20.40
1190 Penalties and Interest on Taxes	12.59	21.78
1510 Interest Earnings	300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,642.73	478.88

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2,316.66	2,347.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,316.66	2,347.62

Schedule Of Changes Worksheet

Beginning Fund Balance		20,458.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		478.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,347.62	(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)		18,589.50	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1900 Other Revenue from Local Sources	0.00	83,673.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	83,673.52

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	92,284.01
7XX Property and Equipment Acquisition	9,991.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,991.25	92,284.01

Schedule Of Changes Worksheet

Beginning Fund Balance	33,000.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,673.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,284.01	(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)	24,390.13	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	93,074.81	51,304.84
1130 Tax Title and Property Sales	0.00	203.95
1190 Penalties and Interest on Taxes	74.85	185.09
1510 Interest Earnings	1,100.00	1,187.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,249.66	52,881.38

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	2,582.01	13,109.41
4XX Purchased Property Services	1,308.78	64,311.56
6XX Supplies and Materials	0.00	5,311.03
7XX Property and Equipment Acquisition	44,764.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,655.45	82,732.00

Schedule Of Changes Worksheet

Beginning Fund Balance	51,793.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,881.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,732.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	21,943.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC Revenue	2010 Value	2011 Value
1920 Contributions/Donations from Private Sources	19,040.65	10,373.15
6100 Material Prior Period Revenue Adjustments	0.00	546.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,040.65	10,919.25

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		
1XX Personal Services - Salaries	14,716.87	13,569.93
2XX Personal Services - Employee Benefits	353.10	137.33
6XX Supplies and Materials	2,584.38	173.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,654.35	13,880.37

Schedule Of Changes Worksheet

Beginning Fund Balance	11,563.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,919.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,880.37	(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)	8,602.16	(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	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	35,700.00	33,536.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	479,729.15	440,821.60
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,642.36	25,553.39
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	310.98	2,816.01
XX	XXX 26XX 41X	Energy Utility Services	13,804.65	14,903.50
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	65,454.54	69,006.02
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,668.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,668.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,889.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,722.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	95,490.24
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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56 Yellowstone County
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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	86,344.21	0.00	0.00	0.00	
280	1XXX	2XX	5,687.19	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	448.61	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	324.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,686.23	0.00	0.00	0.00	
Totals			95,490.24	0.00	0.00	0.00	95,490.24

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	126,370.39	0.00	0.00	0.00	126,370.39
Buildings	853,122.77	0.00	0.00	0.00	853,122.77
Machinery and Equipment	5,900.00	0.00	0.00	0.00	5,900.00
Totals at Historical Cost	985,393.16	0.00	0.00	0.00	985,393.16
Less Accumulated Depreciation For:					
Building Accum	234,698.65	18,080.08	0.00	0.00	252,778.73
Machinery and Equipment Accum	2,022.86	2,189.40	0.00	0.00	4,212.26
Total Accumulated Depreciation	236,721.51	20,269.48	0.00	0.00	256,990.99
Governmental Activities, Capital Assets, net	748,671.65	-20,269.48	0.00	0.00	728,402.17

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
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-
Governmental Activities*							
Compensated Absences	5,958.45	48,530.13	0.00	0.00	54,488.58	5,448.86	49,039.72
Total Governmental Activity							
Long-Term Liabilities	5,958.45	48,530.13	0.00	0.00	54,488.58	5,448.86	49,039.72

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.