



Trustees' Financial Summary

FY2010-11

Submit ID: 0590-70498680

**32 Missoula County
0590 Bonner Elem**

**** 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: Carrie Ruff

Phone #: (406) 258-6151

(Signature)

(Date)

Chair, Board of Trustees: Bill Hamilton

(Signature)

(Date)

County Superintendent: Erin Lipkind

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
109	Medicaid Administrative Claiming-MAC	STATE		
111	Title I, Part A, Improving Basic Programs	FEDERAL	03205903111	84.010A
112	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03205901411	84.367
113	Title II, Part D, Ed Technology	FEDERAL	03205906011	84.318
114	Title IV, Part A, Safe & Drug-Free	FEDERAL	03205901611	84.186A
115	IDEA Part B (Trans from Coop)	FEDERAL	3296987711	84.027A
118	Medicaid	STATE	164917	State
119	Medicaid Admin Claiming-MAC	STATE	22	
140	Rebates	LOCAL		
150	Outdoor Science Class	LOCAL	0	
170	Msla Elec Coop IEP Grant	LOCAL	0000	
190	Restitution	LOCAL	000	
320	State OTO Kindergarten Startup	STATE	NA	
370	Deferred Maintenance & Energy Efficiency	STATE		NA
459	Medicaid Admin Claiming-MAC 08-09	STATE	22	
645	Medicaid Admin Claiming-MAC	STATE	22	
745	Medicaid Admin Claiming-MAC	STATE	22	
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	03296989210	84.931
752	ARRA - Title I Part A	FEDERAL	03205909110	84.389
845	Medicaid Admin Claiming-MAC	STATE	22	



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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)	228,361.30	32,382.42		37,035.17
02	Taxes Receivable - Real and Personal (120-149)	96,600.13	25,885.82		
03	Taxes Receivable - Protested (150-159)	8,056.50	2,178.42		
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)	18,405.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	351,422.93	60,446.66		37,035.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	104,656.63	28,064.24		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	104,656.63	28,064.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	21,894.73			
48	Fund Balance for Budget (961-970)	224,871.57	32,382.42		37,035.17
52	TOTAL FUND BALANCE/EQUITY	246,766.30	32,382.42		37,035.17
53	TOTAL LIABILITIES AND FUND BALANCE	351,422.93	60,446.66		37,035.17



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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)	12,045.63	104,946.40	90,157.57	29,492.31
02	Taxes Receivable - Real and Personal (120-149)	5.92			2,215.67
03	Taxes Receivable - Protested (150-159)				190.03
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			7,828.95	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,051.55	104,946.40	97,986.52	31,898.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5.92		7,828.95	2,405.70
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5.92		7,828.95	2,405.70
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,045.63	104,946.40	90,157.57	29,492.31
52	TOTAL FUND BALANCE/EQUITY	12,045.63	104,946.40	90,157.57	29,492.31
53	TOTAL LIABILITIES AND FUND BALANCE	12,051.55	104,946.40	97,986.52	31,898.01



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,729.23
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				9,729.23
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)				9,729.23
52	TOTAL FUND BALANCE/EQUITY				9,729.23
53	TOTAL LIABILITIES AND FUND BALANCE				9,729.23



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,595.00	33,117.04		217,677.42
02	Taxes Receivable - Real and Personal (120-149)		21.08		13,874.33
03	Taxes Receivable - Protested (150-159)				1,179.59
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	65,595.00	33,138.12		232,731.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				109,938.75
25	Deferred Revenue (680)		21.08		15,053.92
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		21.08		124,992.67
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)	65,595.00	33,117.04		107,738.67
52	TOTAL FUND BALANCE/EQUITY	65,595.00	33,117.04		107,738.67
53	TOTAL LIABILITIES AND FUND BALANCE	65,595.00	33,138.12		232,731.34



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,380.88	77,179.28		
02	Taxes Receivable - Real and Personal (120-149)		35.65		
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	74,380.88	77,214.93		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		35.65		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		35.65		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	74,380.88	77,179.28		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	74,380.88	77,179.28		
53	TOTAL LIABILITIES AND FUND BALANCE	74,380.88	77,214.93		



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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)	9.70		46,740.93	
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	9.70		46,740.93	
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	9.70		46,740.93	
52	TOTAL FUND BALANCE/EQUITY	9.70		46,740.93	
53	TOTAL LIABILITIES AND FUND BALANCE	9.70		46,740.93	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,699.83	111,488.68		
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	45,699.83	111,488.68		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	33,680.82	111,488.68		
24	Other Current Liabilities (621-679)	12,019.01			
35	TOTAL LIABILITIES	45,699.83	111,488.68		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	45,699.83	111,488.68		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	0.00	99,810.81
1111 District Levy - Real Property	382,896.11	443,813.55
1112 District Levy - Personal Property	115,411.78	10,228.11
1113 District Levy - Heavy Motor Vehicles	149.87	115.55
1114 District Levy - Pers Prop/Mobile Homes	26,197.08	15,104.69
1190 Penalties and Interest on Taxes	844.06	740.80
1510 Interest Earnings	4,029.73	2,307.61
1900 Other Revenue from Local Sources	359.80	186.74
3110 Direct State Aid	858,489.61	793,183.26
3111 Quality Educator	85,176.00	84,795.75
3113 Indian Education For All	7,772.40	7,813.20
3114 American Indian Achievement Gap	1,600.00	2,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	86,327.95	82,422.30
3120 State Guaranteed Tax Base Aid	436,092.73	482,896.40
3444 State School Block Grant	130,649.35	131,642.29
3730 HB645 State Special Education Allowable Costs	3,222.07	3,253.23
6100 Material Prior Period Revenue Adjustments	2,488.00	7,498.34
7800 ARRA - State Fiscal Stabilization Fund	60,521.61	89,500.82
7810 Education Jobs Fund	0.00	74,811.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,202,228.15	2,332,725.01

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	824,884.46	825,276.43
2XX Personal Services - Employee Benefits	106,274.29	133,387.02
3XX Purchased Professional and Technical Services	11,567.25	7,834.76
4XX Purchased Property Services	8,401.07	8,592.18
5XX Other Purchased Services	10,671.11	10,713.32
6XX Supplies and Materials	57,981.73	74,637.96
810 Dues and Fees	422.00	175.00
21XX Support Services - Students		
1XX Personal Services - Salaries	40,156.62	36,112.05
2XX Personal Services - Employee Benefits	2,981.64	3,070.79
3XX Purchased Professional and Technical Services	0.00	638.20
5XX Other Purchased Services	981.04	1,482.54
6XX Supplies and Materials	2,560.69	4,196.65
222X Educational Media Services		
1XX Personal Services - Salaries	32,804.00	43,338.46



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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				
	22XX Educational Media Services				
			2XX Personal Services - Employee Benefits	5,398.35	6,574.02
			3XX Purchased Professional and Technical Services	32,759.16	53,665.35
			5XX Other Purchased Services	3,201.31	3,626.13
			6XX Supplies and Materials	65,150.39	48,096.86
			810 Dues and Fees	50.00	0.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	84,138.22	77,530.62
			2XX Personal Services - Employee Benefits	6,462.98	6,651.82
			3XX Purchased Professional and Technical Services	4,650.00	17,882.78
			4XX Purchased Property Services	122.50	0.00
			5XX Other Purchased Services	9,460.26	7,312.24
			6XX Supplies and Materials	4,022.37	3,286.36
			810 Dues and Fees	20,199.00	3,492.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	35,816.44	52,746.07
			2XX Personal Services - Employee Benefits	10,872.40	6,545.03
			5XX Other Purchased Services	2,782.75	3,266.27
			6XX Supplies and Materials	8,501.31	3,469.78
			810 Dues and Fees	385.00	415.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	32,864.05	31,635.37
			2XX Personal Services - Employee Benefits	4,112.11	4,063.49
			3XX Purchased Professional and Technical Services	11,699.00	11,394.00
			4XX Purchased Property Services	0.00	162.85
			5XX Other Purchased Services	2,383.39	3,381.51
			6XX Supplies and Materials	1,370.52	937.46
			810 Dues and Fees	340.00	763.45
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	77,422.47	72,414.89
			2XX Personal Services - Employee Benefits	15,176.32	13,673.91
			3XX Purchased Professional and Technical Services	1,589.05	3,002.55
			4XX Purchased Property Services	150,949.71	142,907.21
			5XX Other Purchased Services	16,490.67	957.34
			6XX Supplies and Materials	47,758.74	32,547.96
			7XX Property and Equipment Acquisition	5,465.00	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	146,475.25	112,458.11
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	130,249.64	146,373.93
			2XX Personal Services - Employee Benefits	11,771.14	12,863.68
			3XX Purchased Professional and Technical Services	935.00	700.00



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	577.60	53.30
			6XX Supplies and Materials	1,801.69	1,866.44
		21XX Support Services - Students			
			1XX Personal Services - Salaries	21,544.10	22,994.30
			2XX Personal Services - Employee Benefits	2,851.12	2,992.22
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	47,630.44	55,400.78
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,188.94	0.00
			6XX Supplies and Materials	1,021.78	125.00
	361 Services for Significant Needs Students				
		1XXX Instruction			
			5XX Other Purchased Services	1,359.68	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,044.60	0.00
			2XX Personal Services - Employee Benefits	7.35	0.00
			3XX Purchased Professional and Technical Services	750.00	0.00
			5XX Other Purchased Services	450.48	0.00
			6XX Supplies and Materials	871.40	0.00
		222X Educational Media Services			
			6XX Supplies and Materials	125.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,000.00	3,558.26
			2XX Personal Services - Employee Benefits	14.04	20.35
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	9,942.00	19,104.53
			2XX Personal Services - Employee Benefits	127.03	148.02
			3XX Purchased Professional and Technical Services	25,477.00	3,325.00
			4XX Purchased Property Services	1,890.00	0.00
			5XX Other Purchased Services	2,761.59	3,328.32
			6XX Supplies and Materials	1,431.76	7,123.27
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	60,521.61	89,500.82
	781 Education Jobs Fund				
		1XXX Instruction			



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
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	74,811.56
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services	854.65	0.00
			6XX Supplies and Materials	3,646.00	0.00
			810 Dues and Fees	0.00	1,829.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,240,600.26	2,320,435.45

Schedule Of Changes Worksheet

Beginning Fund Balance					261,562.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,332,725.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,320,435.45	(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	21,894.73	Less Last Year	48,980.80	(4b)	-27,086.07	
					-27,086.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					246,766.30	(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	0.00	27,229.77
1111 District Levy - Real Property	101,518.23	121,740.89
1112 District Levy - Personal Property	30,582.97	2,715.71
1113 District Levy - Heavy Motor Vehicles	39.79	31.80
1114 District Levy - Pers Prop/Mobile Homes	6,741.28	3,982.99
1190 Penalties and Interest on Taxes	186.40	176.07
1510 Interest Earnings	213.91	126.34
2220 County On-Schedule Trans Reimb	8,675.36	8,358.43
3210 State On-Schedule Trans Reimb	8,675.36	8,358.44
3444 State School Block Grant	8,928.24	8,996.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	165,561.54	181,716.53

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	25,363.16	26,961.53
2XX Personal Services - Employee Benefits	3,149.85	3,674.98
4XX Purchased Property Services	313.57	0.00
5XX Other Purchased Services	140,165.00	145,772.00
6XX Supplies and Materials	741.21	3,642.84
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	359.80	304.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	170,092.59	180,355.85



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						31,021.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						181,716.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						180,355.85	(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)						32,382.42	(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	39,613.00	35,996.75
1612 School Breakfast Program	7,759.80	6,669.10
1621 Lunch Sales	3,083.95	2,924.85
1622 Breakfast Sales	1,823.80	1,757.80
1632 Daily Adult Sales	5,685.95	6,159.40
1634 Daily Ala Carte Sales	83.20	112.40
1900 Other Revenue from Local Sources	1,100.00	0.00
3220 State Food Services Match	416.45	0.00
4550 Federal Child Nutrition	116,872.55	129,818.44
5200 Sale or Compensation for Loss of Assets	0.00	2,500.00
6100 Material Prior Period Revenue Adjustments	-1.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	176,437.05	185,938.74

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	85,411.50	86,120.12
2XX Personal Services - Employee Benefits	13,381.72	13,444.94
4XX Purchased Property Services	4,558.46	851.67
5XX Other Purchased Services	836.05	856.87
6XX Supplies and Materials	70,801.50	75,639.95
7XX Property and Equipment Acquisition	0.00	8,240.79
810 Dues and Fees	33.25	33.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	175,022.48	185,187.59



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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						36,284.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						185,938.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						185,187.59	(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)						37,035.17	(5)



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**** Recalculated ****

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
1111 District Levy - Real Property	0.00	2.10
1190 Penalties and Interest on Taxes	94.84	0.00
1510 Interest Earnings	0.00	55.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94.84	57.26

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		11,988.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		57.26	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,045.63	(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	771.70	596.14
2240 County Retirement Distribution	251,025.71	249,079.76
6100 Material Prior Period Revenue Adjustments	1,362.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	253,159.60	249,675.90

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	133,270.40	166,271.17
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,884.66	5,384.49
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,074.90	6,664.12
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,368.05	11,768.89
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,519.13	8,118.59
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,808.59	4,675.14
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,955.02	9,997.17
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,475.28	4,025.83
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,406.36	21,693.58
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,169.00	3,369.05
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	11,653.62	13,622.63
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	157.99	0.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	59.71	84.73
710 School Sponsored Extracurricular Activities		



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	309.40	552.97
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	1,371.33	2,721.75
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	11,456.49	12,685.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				226,939.93	271,635.54

Schedule Of Changes Worksheet

Beginning Fund Balance						126,906.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						249,675.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						271,635.54	(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)						104,946.40	(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
111 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	101,659.00
112 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	40,289.00
113 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	724.00
114 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	993.00
115 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	56,625.00
118 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	130,846.70
119 Medicaid Admin Claiming-MAC	
3357 Montana Administrative Claiming Reimbursement	6,194.88
140 Rebates	
1900 Other Revenue from Local Sources	3,574.05
170 Msla Elec Coop IEP Grant	
1900 Other Revenue from Local Sources	1,200.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	4,409.96
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	60,892.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	1,543.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	408,950.59

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

PRC Program Function Object	2011 Value
111 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	77,565.10
2XX Personal Services - Employee Benefits	17,675.31
5XX Other Purchased Services	781.00
6XX Supplies and Materials	5,587.59
222X Educational Media Services	
3XX Purchased Professional and Technical Services	50.00



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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
111 Subtotal	101,659.00
112 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	29,834.97
2XX Personal Services - Employee Benefits	10,454.03
112 Subtotal	40,289.00
113 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
5XX Other Purchased Services	181.00
6XX Supplies and Materials	543.00
113 Subtotal	724.00
114 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	58.50
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	934.50
114 Subtotal	993.00
115 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	49,056.00
2XX Personal Services - Employee Benefits	7,569.00
115 Subtotal	56,625.00
118 Medicaid	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	130,846.70
320 State OTO Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
5XX Other Purchased Services	398.00
6XX Supplies and Materials	1,666.50
320 Subtotal	2,064.50
370 Deferred Maintenance & Energy Efficiency	
1XX Regular Education Programs - Elementary/Secondary	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						109,599.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						408,950.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						428,376.67	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	15.50	(4b)		-15.50	
							-15.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						90,157.57	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Title I, Part A, Improving Basic Programs	101,659.00	101,659.00	0.00
112 Title II, Part A, Teacher/Principal Train/Recruit	40,289.00	40,289.00	0.00
113 Title II, Part D, Ed Technology	724.00	724.00	0.00
114 Title IV, Part A, Safe & Drug-Free	993.00	993.00	0.00
115 IDEA Part B (Trans from Coop)	56,625.00	56,625.00	0.00
118 Medicaid	130,846.70	130,846.70	0.00
119 Medicaid Admin Claiming-MAC	6,194.88	0.00	6,194.88
140 Rebates	3,574.05	0.00	3,574.05
170 Msla Elec Coop IEP Grant	1,200.00	0.00	1,200.00
320 State OTO Kindergarten Startup	0.00	2,064.50	-2,064.50
370 Deferred Maintenance & Energy Efficiency	4,409.96	20,809.64	-16,399.68
645 Medicaid Admin Claiming-MAC	0.00	952.56	-952.56
745 Medicaid Admin Claiming-MAC	0.00	5,512.90	-5,512.90
750 ARRA - IDEA Part B (Trans from Coop)	60,892.00	60,493.33	398.67
752 ARRA - Title I Part A	1,543.00	1,527.50	15.50
845 Medicaid Admin Claiming-MAC	0.00	5,879.54	-5,879.54
Total	408,950.59	428,376.67	-19,426.08



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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	0.00	2,302.02
1111 District Levy - Real Property	10,833.69	10,547.49
1112 District Levy - Personal Property	3,151.48	294.84
1113 District Levy - Heavy Motor Vehicles	4.32	2.70
1114 District Levy - Pers Prop/Mobile Homes	517.25	375.94
1190 Penalties and Interest on Taxes	16.16	17.07
1510 Interest Earnings	107.11	117.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,630.01	13,657.45

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	385.99	545.16
2XX Personal Services - Employee Benefits	2.71	3.74
3XX Purchased Professional and Technical Services	3,138.36	2,964.00
6XX Supplies and Materials	1,537.58	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,064.64	3,512.90

Schedule Of Changes Worksheet

Beginning Fund Balance	19,347.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,657.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,512.90	(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)
	29,492.31	(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	76.59	46.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76.59	46.28

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	9,682.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46.28	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,729.23	(5)



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**** Recalculated ****

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	494.16	312.43
3281 State Technology Aid	2,384.89	2,416.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,879.05	2,729.32

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance					62,865.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,729.32	(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)					65,595.00	(5)



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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	633.33	389.35
3445 State Combined Fund School Block Grant	1,195.14	1,204.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,828.47	1,593.57

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	49,291.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	49,291.25

Schedule Of Changes Worksheet

Beginning Fund Balance		80,814.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,593.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		49,291.25	(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)		33,117.04	(5)



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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	0.00	13,941.65
1111 District Levy - Real Property	60,831.38	63,327.63
1112 District Levy - Personal Property	18,262.69	1,634.65
1113 District Levy - Heavy Motor Vehicles	23.96	16.30
1114 District Levy - Pers Prop/Mobile Homes	3,699.49	2,305.73
1190 Penalties and Interest on Taxes	73.41	116.83
1510 Interest Earnings	658.87	590.47
3120 State Guaranteed Tax Base Aid	73,480.53	56,086.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157,030.33	138,019.73

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		
840 Principal On Debt	105,000.00	105,000.00
850 Interest on Debt	13,277.50	9,077.50
860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,627.50	114,427.50

Schedule Of Changes Worksheet

Beginning Fund Balance	84,146.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	138,019.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	114,427.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	107,738.67	(5)



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**** Recalculated ****

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	521.38	348.93
1900 Other Revenue from Local Sources	123.25	0.00
1910 Rentals	4,800.00	4,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,444.63	5,148.93

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	69,231.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,148.93	(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)	74,380.88	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	607.56	367.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	607.56	367.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	76,812.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	367.00	(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)	77,179.28	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	0.05	0.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.05	0.03

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	9.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.03	(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)		9.70 (5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	226.58	161.55
1700 Student Extracurricular Activity Receipts	48,175.86	41,938.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,402.44	42,099.63

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	45,709.59	42,526.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,709.59	42,526.16

Schedule Of Changes Worksheet

Beginning Fund Balance		47,167.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		42,099.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		42,526.16	(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)		46,740.93	(5)



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**** Recalculated ****

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	46,147.97	44,283.69
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	41,354.00	49,056.00
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	925,029.12	1,056,787.30
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,788.09	25,346.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,436.97	1,311.06
XX	XXX 26XX 41X	Energy Utility Services	55,767.93	60,478.51
XX	XXX 4XXX 710	Land	0.00	2,385.06
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	126,149.25	163,323.94
XX	XXX 4XXX 73X	Major Equipment-New	20,326.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	16,850.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	57,679.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	57,679.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,226.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	83,058.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	243,244.65
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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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	146,373.93	0.00	0.00	0.00	
280	1XXX	2XX	12,863.68	0.00	0.00	0.00	
280	1XXX	3XX	700.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	53.30	0.00	0.00	0.00	
280	1XXX	6XX	1,866.44	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	22,994.30	0.00	0.00	0.00	
280	21XX	2XX	2,992.22	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	55,400.78	0.00	0.00	0.00	
Totals			243,244.65	0.00	0.00	0.00	243,244.65

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY11.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	120,012.00	0.00	2,385.00	0.00	122,397.00
Buildings	2,286,818.00	0.00	163,324.00	0.00	2,450,142.00
Machinery and Equipment	218,853.25	0.00	49,972.00	0.00	268,825.25
Totals at Historical Cost	2,625,683.25	0.00	215,681.00	0.00	2,841,364.25
Less Accumulated Depreciation For:					
Building Accum	841,533.23	0.00	61,948.47	0.00	903,481.70
Machinery and Equipment Accum	61,607.05	0.00	18,122.12	0.00	79,729.17
Total Accumulated Depreciation	903,140.28	0.00	80,070.59	0.00	983,210.87
Governmental Activities, Capital Assets, net	1,722,542.97	0.00	135,610.41	0.00	1,858,153.38

* 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
General Administration (23XX)	2,159.20	0.00	0.00
School Administration (24XX)	1,441.63	0.00	0.00
Operations and Maintenance (26XX)	4,626.49	0.00	0.00
Food Service (31XX)	2,348.53	0.00	0.00
Unallocated	7,546.27	0.00	0.00
Total Depreciation for FY2011	18,122.12	0.00	0.00

*** Has comment.



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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*							
Bonds							
05/15/2002	220,000.00	0.00	105,000.00	0.00	115,000.00	115,000.00	0.00
Compensated Absences	85,780.31	13,476.19	0.00	0.00	99,256.50	0.00	99,256.50
Total Governmental Activity							
Long-Term Liabilities	305,780.31	13,476.19	105,000.00	0.00	214,256.50	115,000.00	99,256.50

* 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.