



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0456-74396789**

**22 Jefferson County  
0456 Boulder 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:** Britton Mann

**Phone #:** (406) 225-3316

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

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

**Chair, Board of Trustees:** Peg Hasner

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

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

**County Superintendent:** Garry Pace

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
015	State OTO Indian Education for All	STATE		state
111	Board Discretion	LOCAL	None	None
201	RTI District Reimbursement	STATE	None	None
202	Northwestern Energy Rebate	LOCAL	None	None
203	EXXONMOBIL Educational Alliance Grant	LOCAL	None	None
204	MBI Youth Days	STATE	None	None
205	RTI January Elementary Team	STATE	None	None
370	Deferred Maintenance & Energy Efficiency	STATE		NA
410	Miscellaneous Direct Federal Grant	FEDERAL		unknown
436	Title I, Part A, Improving Basic Programs	FEDERAL	None	84.010A
437	IDEA Part B (Trans from Coop)	FEDERAL	None	84.027A
438	Museum Mini Grant	LOCAL	None	None
439	MOST Grant	STATE	None	None
440	Dept of Agriculture Grant	STATE	None	None
441	ReaCT Mini Grant	STATE		
476	Summer Food Service Program	STATE	None	None
524	Medicaid	STATE	None	State
568	Title IV, Part B, 21st Century	FEDERAL		84.287
621	Reap Salaries	FEDERAL		
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
751	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL		84.392
756	ARRA - Title I SchoolWide	FEDERAL		84.389A



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,879.59	40,425.67		5,824.36
02	Taxes Receivable - Real and Personal (120-149)	27,687.11	4,136.79		
03	Taxes Receivable - Protested (150-159)	76,353.33	13,393.55		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	207,920.03	57,956.01		5,824.36
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		6,290.37		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	105,265.44	17,530.34		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	105,265.44	23,820.71		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	40,281.01			
48	Fund Balance for Budget (961-970)	62,373.58	34,135.30		5,824.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>	102,654.59	34,135.30		5,824.36
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	207,920.03	57,956.01		5,824.36



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,247.20	9,890.73	115,671.03	7,391.61
02	Taxes Receivable - Real and Personal (120-149)	92.59			358.90
03	Taxes Receivable - Protested (150-159)	1,271.80			655.48
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			18,786.47	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	19,611.59	9,890.73	134,457.50	8,405.99
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,364.39			1,014.38
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,364.39			1,014.38
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,575.02	
48	Fund Balance for Budget (961-970)	18,247.20	9,890.73	129,882.48	7,391.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,247.20	9,890.73	134,457.50	7,391.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	19,611.59	9,890.73	134,457.50	8,405.99



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	317,993.77			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	317,993.77			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	655.03			
48	Fund Balance for Budget (961-970)	317,338.74			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	317,993.77			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	317,993.77			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,685.69	4,549.18		49,269.24
02	Taxes Receivable - Real and Personal (120-149)	2,390.25			6,639.50
03	Taxes Receivable - Protested (150-159)	4,453.37			15,585.93
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	28,529.31	4,549.18		71,494.67
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,843.62			22,225.43
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,843.62			22,225.43
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	21,685.69			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)		4,549.18		49,269.24
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,685.69	4,549.18		49,269.24
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	28,529.31	4,549.18		71,494.67



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-1,847.50	6,568.82		
02	Taxes Receivable - Real and Personal (120-149)		1.11		
03	Taxes Receivable - Protested (150-159)		1.07		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	-1,847.50	6,571.00		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2.18		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		2.18		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	-1,847.50	6,568.82		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-1,847.50	6,568.82		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-1,847.50	6,571.00		





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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			28,617.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			28,617.10	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			28,617.10	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			28,617.10	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			28,617.10	



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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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
1111 District Levy - Real Property	341,737.61	340,853.91
1112 District Levy - Personal Property	8,704.80	12,972.52
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	13,306.04
1190 Penalties and Interest on Taxes	1,777.92	1,976.96
1510 Interest Earnings	301.19	707.44
1900 Other Revenue from Local Sources	193.29	0.00
3110 Direct State Aid	460,863.51	405,511.51
3111 Quality Educator	43,950.82	46,268.82
3113 Indian Education For All	3,957.60	3,814.80
3114 American Indian Achievement Gap	600.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	39,153.22	41,455.14
3117 State Tuition for State Placement	15,738.64	11,317.96
3120 State Guaranteed Tax Base Aid	234,849.60	234,773.56
3444 State School Block Grant	55,116.62	55,535.51
3730 HB645 State Special Education Allowable Costs	1,539.15	1,511.94
6100 Material Prior Period Revenue Adjustments	110.60	747.94
7800 ARRA - State Fiscal Stabilization Fund	32,489.85	45,756.91
7810 Education Jobs Fund	0.00	38,247.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,241,084.42</b>	<b>1,255,558.05</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	493,066.67	392,313.26
2XX Personal Services - Employee Benefits	114,835.03	81,618.86
3XX Purchased Professional and Technical Services	5,318.00	1,987.03
4XX Purchased Property Services	5,423.57	12,738.28
5XX Other Purchased Services	1,152.40	3,558.70
6XX Supplies and Materials	39,693.28	32,600.22
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	33,581.68	18,861.51
2XX Personal Services - Employee Benefits	6,232.20	6,780.59
5XX Other Purchased Services	0.00	94.35
6XX Supplies and Materials	103.80	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	61,469.16	64,599.27
2XX Personal Services - Employee Benefits	7,058.95	7,214.89
5XX Other Purchased Services	88.74	0.00
6XX Supplies and Materials	1,821.35	2,164.10



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

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

PRC	Program	Function	Object	2010 Value	2011 Value	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	2,362.83	1,868.74	
			2XX Personal Services - Employee Benefits	458.94	487.27	
			3XX Purchased Professional and Technical Services	0.00	2,500.00	
			4XX Purchased Property Services	0.00	1,620.00	
			5XX Other Purchased Services	14,590.11	17,608.17	
			6XX Supplies and Materials	1,647.10	496.28	
			810 Dues and Fees	2,001.50	5,649.00	
			8XX Other Expenditures	1,435.61	2,013.58	
	<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	31,926.42	62,783.02	
			2XX Personal Services - Employee Benefits	10,957.94	14,939.30	
			5XX Other Purchased Services	4,898.22	3,136.80	
			6XX Supplies and Materials	2,839.92	2,055.13	
			810 Dues and Fees	169.00	228.00	
	<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	3,271.66	23,595.01	
			2XX Personal Services - Employee Benefits	560.56	681.58	
			3XX Purchased Professional and Technical Services	2,250.00	4,400.00	
			5XX Other Purchased Services	1,107.72	1,549.06	
			6XX Supplies and Materials	3,576.91	4,203.31	
			810 Dues and Fees	100.00	0.00	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	85,229.86	71,855.04	
			2XX Personal Services - Employee Benefits	19,802.14	25,913.79	
			3XX Purchased Professional and Technical Services	0.00	1,959.75	
			4XX Purchased Property Services	91,240.86	113,709.90	
			5XX Other Purchased Services	20.00	191.19	
			6XX Supplies and Materials	30,337.10	33,140.35	
			7XX Property and Equipment Acquisition	15,830.00	0.00	
			8XX Other Expenditures	0.00	29.00	
	<b>4XXX Facilities Acquisition and Construction Services</b>					
			7XX Property and Equipment Acquisition	9,019.84	0.00	
	<b>280 Special Education - Local and State</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	71,813.91	92,338.11	
			2XX Personal Services - Employee Benefits	7,757.49	11,693.45	
			3XX Purchased Professional and Technical Services	2,098.74	2,064.13	
			5XX Other Purchased Services	0.00	828.58	
			6XX Supplies and Materials	10,421.94	1,376.76	
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	371.04	371.04	





# Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	2,272.82	4,977.13
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	11,296.50	12,360.00
			2XX Personal Services - Employee Benefits	256.28	79.10
			3XX Purchased Professional and Technical Services	592.00	0.00
			5XX Other Purchased Services	3,300.64	3,211.62
			6XX Supplies and Materials	981.02	3,089.37
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	3,108.50	38,100.20
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	2,993.24
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	18,783.70	4,663.47
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	10,597.65	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	38,247.09
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	10,876.22
			2XX Personal Services - Employee Benefits	0.00	2,333.75
			4XX Purchased Property Services	69.00	850.10
			6XX Supplies and Materials	0.00	120.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,249,200.30	1,251,718.30



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						141,519.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,255,558.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,251,718.30	(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	40,281.01	Less Last Year	82,985.53	(4b)		-42,704.52	
						-42,704.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						102,654.59	(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
1111 District Levy - Real Property	66,186.84	60,072.31
1112 District Levy - Personal Property	2,015.81	2,561.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,800.44
1190 Penalties and Interest on Taxes	375.55	407.84
1510 Interest Earnings	0.00	81.19
1900 Other Revenue from Local Sources	0.22	0.00
2220 County On-Schedule Trans Reimb	23,971.66	14,720.16
3210 State On-Schedule Trans Reimb	13,958.06	14,720.16
3444 State School Block Grant	3,751.39	3,779.90
6100 Material Prior Period Revenue Adjustments	0.00	167.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>110,259.53</b>	<b>99,311.13</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	20,170.26
2XX Personal Services - Employee Benefits	0.00	3,666.88
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	40,941.00	20,170.26
2XX Personal Services - Employee Benefits	5,120.24	3,384.82
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	10,190.51	9,619.56
2XX Personal Services - Employee Benefits	3,686.96	0.00
<b>27XX Student Transportation Services</b>		
5XX Other Purchased Services	41,229.65	42,893.36
6XX Supplies and Materials	6,625.08	6,724.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>107,793.44</b>	<b>106,630.01</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						42,089.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						99,311.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						106,630.01	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	634.88	(4b)		-634.88	
						-634.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,135.30	(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	22,029.62	21,715.83
1900 Other Revenue from Local Sources	12.40	0.00
3220 State Food Services Match	175.25	0.00
4550 Federal Child Nutrition	72,989.22	70,298.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>95,206.49</b>	<b>92,014.78</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>910 Food Services</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	9,490.08	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,533.26	0.00
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	48,504.72	39,147.08
2XX Personal Services - Employee Benefits	5,038.60	4,760.10
4XX Purchased Property Services	0.00	363.75
5XX Other Purchased Services	115.00	115.00
6XX Supplies and Materials	44,196.15	48,179.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>109,877.81</b>	<b>92,565.05</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,374.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,014.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,565.05	(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)
	5,824.36	(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
1111 District Levy - Real Property	47.93	3.07
1112 District Levy - Personal Property	8.38	2.69
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	57.34
1190 Penalties and Interest on Taxes	15.55	1.49
1510 Interest Earnings	57.57	55.97
1900 Other Revenue from Local Sources	875.00	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,004.43	120.56
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						18,126.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						120.56	(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)						18,247.20	(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	58.48	25.95
2240 County Retirement Distribution	127,475.56	139,673.52
6100 Material Prior Period Revenue Adjustments	0.00	-18,215.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>127,534.04</b>	<b>121,483.62</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	80,002.82	80,466.27
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	5,016.07	2,804.56
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	4,842.76	11,953.16
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	327.50	3,274.34
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	14,850.79	11,992.96
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,693.18	5,003.03
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	11,772.39	10,256.07
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	14,032.89	13,050.67
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	83.09	0.00
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	326.26	0.00
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	49.28	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	56.74	56.76
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,384.67	1,591.90



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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,837.12	6,385.08
910	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	753.80	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				144,029.36	146,834.80

### Schedule Of Changes Worksheet

Beginning Fund Balance					35,241.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121,483.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					146,834.80	(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)					9,890.73	(5)





# Trustees' Financial Summary

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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
<b>111 Board Discretion</b>	
1510 Interest Earnings	305.44
6100 Material Prior Period Revenue Adjustments	-0.40
<b>111 Subtotal</b>	305.04
<b>201 RTI District Reimbursement</b>	
3290 State - Other State Grants	616.06
<b>202 Northwestern Energy Rebate</b>	
1900 Other Revenue from Local Sources	2,943.00
<b>203 EXXONMOBIL Educational Alliance Grant</b>	
1900 Other Revenue from Local Sources	750.00
<b>204 MBI Youth Days</b>	
3290 State - Other State Grants	562.96
<b>205 RTI January Elementary Team</b>	
3290 State - Other State Grants	637.20
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	2,275.54
<b>410 Miscellaneous Direct Federal Grant</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	949.16
<b>436 Title I, Part A, Improving Basic Programs</b>	
4940 Schoolwide Program	99,988.00
<b>437 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	9,175.00
<b>438 Museum Mini Grant</b>	
1900 Other Revenue from Local Sources	300.00
<b>439 MOST Grant</b>	
3290 State - Other State Grants	5,000.00
<b>440 Dept of Agriculture Grant</b>	
3290 State - Other State Grants	1,873.12
<b>441 ReaCT Mini Grant</b>	
3290 State - Other State Grants	500.00
<b>476 Summer Food Service Program</b>	
3290 State - Other State Grants	4,275.00
<b>524 Medicaid</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	311,202.57
<b>568 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	64,000.00
<b>621 Reap Salaries</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,795.85
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	



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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
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	27,307.35
<b>751 ARRA - IDEA Preschool (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,302.00
<b>756 ARRA - Title I SchoolWide</b>	
7560 ARRA Title I SchoolWide	46,325.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	589,082.85

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

PRC Program Function Object	2011 Value
<b>015 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	2,300.70
6XX Supplies and Materials	1,155.08
<b>015 Subtotal</b>	3,455.78
<b>111 Board Discretion</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	554.94
<b>201 RTI District Reimbursement</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	616.06
<b>202 Northwestern Energy Rebate</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	2,943.00
<b>203 EXXONMOBIL Educational Alliance Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	750.00
<b>204 MBI Youth Days</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	562.96
<b>205 RTI January Elementary Team</b>	



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>205 RTI January Elementary Team</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	637.20
<b>410 Miscellaneous Direct Federal Grant</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	672.00
2XX Personal Services - Employee Benefits	105.86
6XX Supplies and Materials	170.23
<b>410 Subtotal</b>	948.09
<b>436 Title I, Part A, Improving Basic Programs</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	70,543.42
2XX Personal Services - Employee Benefits	29,444.58
<b>436 Subtotal</b>	99,988.00
<b>437 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,000.11
2XX Personal Services - Employee Benefits	1,174.89
<b>437 Subtotal</b>	9,175.00
<b>438 Museum Mini Grant</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	300.00
<b>439 MOST Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	4,304.78
2XX Personal Services - Employee Benefits	695.22
<b>439 Subtotal</b>	5,000.00
<b>440 Dept of Agriculture Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,873.12
<b>441 ReaCT Mini Grant</b>	
<b>329 State Miscellaneous Grants</b>	







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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
370 Deferred Maintenance & Energy Efficiency	2,275.54	0.00	2,275.54
410 Miscellaneous Direct Federal Grant	949.16	948.09	1.07
436 Title I, Part A, Improving Basic Programs	99,988.00	99,988.00	0.00
437 IDEA Part B (Trans from Coop)	9,175.00	9,175.00	0.00
438 Museum Mini Grant	300.00	300.00	0.00
439 MOST Grant	5,000.00	5,000.00	0.00
440 Dept of Agriculture Grant	1,873.12	1,873.12	0.00
441 ReaCT Mini Grant	500.00	500.00	0.00
476 Summer Food Service Program	4,275.00	4,275.00	0.00
524 Medicaid	311,202.57	318,210.90	-7,008.33
568 Title IV, Part B, 21st Century	64,000.00	64,000.00	0.00
621 Reap Salaries	7,795.85	7,795.85	0.00
750 ARRA - IDEA Part B (Trans from Coop)	27,307.35	27,307.35	0.00
751 ARRA - IDEA Preschool (Trans from Coop)	2,302.00	2,302.00	0.00
756 ARRA - Title I SchoolWide	46,325.00	46,325.00	0.00
<b>Total</b>	<b>589,082.85</b>	<b>597,520.25</b>	<b>-8,437.40</b>



# Trustees' Financial Summary

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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
1111 District Levy - Real Property	3,393.55	5,467.13
1112 District Levy - Personal Property	44.33	135.46
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	72.26
1190 Penalties and Interest on Taxes	9.86	15.41
1510 Interest Earnings	8.88	13.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,456.62	5,703.65

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

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	569.00	0.00
2XX Personal Services - Employee Benefits	34.72	0.00
5XX Other Purchased Services	150.00	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	1,833.12	0.00
2XX Personal Services - Employee Benefits	310.09	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	1,371.64	136.64
<b>650 Adult Basic Education/GED Programs</b>		
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	1,731.43	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,000.00	136.64



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						1,824.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,703.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						136.64	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,391.61	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1,139.41	970.20
2114 County Metal Mines License Taxes	8,199.23	0.00
2115 County Hard Rock Mining Impact Trust Reserve Proceeds	0.00	41,322.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9,338.64</b>	<b>42,292.46</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	50,057.80	0.00
<b>8XX Community Services Programs</b>		
33XX Community Services		
3XX Purchased Professional and Technical Services	0.00	20,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>50,057.80</b>	<b>20,000.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance					295,701.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,292.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,000.00	(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	655.03	Less Last Year	655.03	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					317,993.77	(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
1111 District Levy - Real Property	32,215.11	32,312.05
1112 District Levy - Personal Property	810.76	1,227.31
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,088.43
1190 Penalties and Interest on Taxes	137.93	186.56
1510 Interest Earnings	0.00	30.25
1900 Other Revenue from Local Sources	0.10	0.00
3281 State Technology Aid	1,263.68	1,236.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>34,427.58</b>	<b>36,081.07</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	46,172.84	34,244.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>46,172.84</b>	<b>34,244.97</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,358.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,081.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,244.97	(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	21,685.69	
Less Last Year	16,194.67	(4b)
	5,491.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,685.69	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
3445 State Combined Fund School Block Grant	997.21	1,004.79
6100 Material Prior Period Revenue Adjustments	288.05	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,285.26	1,004.79

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,544.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,004.79	(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)	4,549.18	(5)



# Trustees' Financial Summary

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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
1111 District Levy - Real Property	42,455.02	92,306.26
1112 District Levy - Personal Property	1,918.99	2,444.57
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,571.41
1190 Penalties and Interest on Taxes	370.34	386.32
1510 Interest Earnings	193.25	244.71
1900 Other Revenue from Local Sources	0.22	0.00
3120 State Guaranteed Tax Base Aid	31,544.72	24,682.32
5120 Proceeds from Refunding Bonds	0.00	13,676.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>76,482.54</b>	<b>136,312.14</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
840 Principal On Debt	55,000.00	60,000.00
850 Interest on Debt	43,020.00	21,632.50
860 Agent Fees/Issuance Costs	0.00	300.00
<b>63XX Refunding Bonds Used to Retire Old Issues</b>		
860 Agent Fees/Issuance Costs	0.00	37,350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>98,020.00</b>	<b>119,282.50</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		32,239.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		136,312.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		119,282.50	(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	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		49,269.24	(5)



# Trustees' Financial Summary

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

### 61 - Building Reserve Fund

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

PRC Revenue	2010 Value	2011 Value
1112 District Levy - Personal Property	0.52	0.00
1190 Penalties and Interest on Taxes	0.47	0.00
1510 Interest Earnings	21.21	19.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>22.20</b>	<b>19.38</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance		6,549.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		19.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,568.82	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1XXX Revenues from Student Activities	21,393.13	27,191.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21,393.13	27,191.25

### 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	18,358.13	20,930.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	18,358.13	20,930.41

### Schedule Of Changes Worksheet

Beginning Fund Balance	22,356.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,191.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,930.41	(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)	28,617.10	(5)



# Trustees' Financial Summary

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0456 Boulder Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2010 Value</b>	<b>2011 Value</b>
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	28,337.04	36,391.08
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	561,999.15	567,948.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	19,854.84	15,169.42
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,238.82	707.43
XX	XXX 26XX 41X	Energy Utility Services	52,496.67	59,784.77
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	73,835.64	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	5,550.00	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	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2010-11

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,806.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,806.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,935.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,601.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	108,301.03
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2013 Maximum Budget: 100%**





# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	92,338.11	0.00	0.00	0.00	
280	1XXX	2XX	11,693.45	0.00	0.00	0.00	
280	1XXX	3XX	2,064.13	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	828.58	0.00	0.00	0.00	
280	1XXX	6XX	1,376.76	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			108,301.03	0.00	0.00	0.00	108,301.03

*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

FY2010-11

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	130,308.00	-44,508.00	0.00	0.00	85,800.00
Land Improvements	19,265.00	62,070.80	0.00	0.00	81,335.80
Buildings	1,976,439.34	0.00	0.00	0.00	1,976,439.34
Machinery and Equipment	100,659.86	-52,994.00	10,700.00	0.00	58,365.86
Totals at Historical Cost	2,226,672.20	-35,431.20	10,700.00	0.00	2,201,941.00
Less Accumulated Depreciation For:					
Improvement Accum	375.00	375.00	7,384.00	0.00	8,134.00
Building Accum	505,484.00	38,509.00	38,495.00	0.00	582,488.00
Machinery and Equipment Accum	29,577.00	3,467.00	3,105.00	0.00	36,149.00
Total Accumulated Depreciation	535,436.00	42,351.00	48,984.00	0.00	626,771.00
Governmental Activities, Capital Assets, net	1,691,236.20	-77,782.20	-38,284.00	0.00	1,575,170.00

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

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

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	47,229.00	0.00	0.00
Food Service (31XX)	1,767.00	0.00	0.00
Total Depreciation for FY2011	48,996.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Bonds							
01/15/2001	855,000.00	0.00	60,000.00	795,000.00	0.00	0.00	0.00
04/19/2011	0.00	810,000.00	0.00	0.00	810,000.00	70,000.00	740,000.00
Capital Leases	15,647.07	0.00	0.00	15,647.07	0.00	0.00	0.00
Compensated Absences	80,374.83	0.00	0.00	11,713.61	68,661.22	0.00	68,661.22
Other	110,303.00	106,548.48	31,128.00	15,445.00	170,278.48	0.00	170,278.48
Total Governmental Activity							
Long-Term Liabilities	1,061,324.90	916,548.48	91,128.00	837,805.68	1,048,939.70	70,000.00	978,939.70

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.