



# Trustees' Financial Summary

FY2010-11

Submit ID: 0355-69290534

16 Gallatin County  
0355 Willow Creek H S

**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:** Sherri Lower

**Phone #:** (406) 285-6991

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

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

**Chair, Board of Trustees:** Kris Skolrud

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

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

**County Superintendent:** Mary Ellen Fitzgerald

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

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

## Software

Accounting Package: Foxie Lady

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>
010	Capital Investment & Deferred Maintenance	STATE	07-08	
012	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0355-08	84.367
015	Misc. Funds	LOCAL	015	
016	Rural Low Income (Title VI-B-2)	FEDERAL	S358A070409	84.358B
018	Vo Ed Carl Perkins Basic Grant	FEDERAL	1603558104BG	84.048A
019	Vo Ed All Career & Tech Ed Programs	STATE	Vo Ed	State
024	Deferred Maintenance & Energy Efficiency	STATE		NA
026	Medicaid	STATE	08-09	State
101	Local Gov Sev Tax (LGST)	STATE		State



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,671.78	16,294.85	30,542.06	
02	Taxes Receivable - Real and Personal (120-149)	4,153.28	313.26	84.33	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	100.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	46,925.06	16,608.11	30,626.39	
<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)	4,153.28	313.26	84.33	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4,153.28	313.26	84.33	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	42,771.78	16,294.85	30,542.06	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	42,771.78	16,294.85	30,542.06	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	46,925.06	16,608.11	30,626.39	



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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)		25,309.12	12,475.73	3,211.30
02	Taxes Receivable - Real and Personal (120-149)				0.58
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,297.84	843.41	
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>		28,606.96	13,319.14	3,211.88
<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)				0.58
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				0.58
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		28,606.96	13,319.14	3,211.30
52	<b>TOTAL FUND BALANCE/EQUITY</b>		28,606.96	13,319.14	3,211.30
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		28,606.96	13,319.14	3,211.88



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,450.48			598.86
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>	1,450.48			598.86
<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)	1,450.48			598.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,450.48			598.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,450.48			598.86



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,885.52	6,042.84		
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>	2,885.52	6,042.84		
<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)				
48	Fund Balance for Budget (961-970)	2,885.52	6,042.84		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,885.52	6,042.84		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,885.52	6,042.84		



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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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		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)			14,519.17	11,709.91
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>			14,519.17	11,709.91
<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			14,519.17	11,709.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>			14,519.17	11,709.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			14,519.17	11,709.91



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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 - 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
1110 District Tax Levy	118,049.25	134,396.18
1111 District Levy - Real Property	82.12	0.00
1190 Penalties and Interest on Taxes	195.31	153.93
1510 Interest Earnings	1,124.95	586.08
3110 Direct State Aid	156,679.15	133,640.96
3111 Quality Educator	16,289.91	15,727.14
3113 Indian Education For All	408.00	326.40
3115 State Spec Ed Allowable Cost Pymt to Districts	2,261.01	2,018.00
3120 State Guaranteed Tax Base Aid	84,014.92	86,309.92
3444 State School Block Grant	12,209.90	12,302.70
3730 HB645 State Special Education Allowable Costs	135.31	118.92
6100 Material Prior Period Revenue Adjustments	449.12	0.00
7800 ARRA - State Fiscal Stabilization Fund	11,045.53	15,079.71
7810 Education Jobs Fund	0.00	12,604.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>402,944.48</b>	<b>413,264.70</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	175,051.08	159,666.76
2XX Personal Services - Employee Benefits	25,707.43	30,376.14
3XX Purchased Professional and Technical Services	57.00	75.66
4XX Purchased Property Services	1,969.69	1,855.54
5XX Other Purchased Services	590.12	696.92
6XX Supplies and Materials	17,249.81	13,740.75
810 Dues and Fees	2,130.57	0.00
8XX Other Expenditures	0.00	1,001.38
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	8,056.04	7,589.61
2XX Personal Services - Employee Benefits	1,328.29	1,849.74
3XX Purchased Professional and Technical Services	707.50	725.00
5XX Other Purchased Services	257.60	0.00
8XX Other Expenditures	0.00	48.75
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	27,788.18	23,372.44
2XX Personal Services - Employee Benefits	202.53	2,726.28
3XX Purchased Professional and Technical Services	322.29	41.75
4XX Purchased Property Services	2,493.29	1,110.91
5XX Other Purchased Services	3,266.38	6,794.32



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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>				
			6XX Supplies and Materials	1,583.65	631.54
			810 Dues and Fees	3,693.69	3,564.33
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	7,688.24	7,878.17
			2XX Personal Services - Employee Benefits	2,053.63	3,324.28
			5XX Other Purchased Services	145.04	0.00
			6XX Supplies and Materials	36.47	95.61
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	18,295.91	18,219.53
			2XX Personal Services - Employee Benefits	2,706.28	3,108.82
			3XX Purchased Professional and Technical Services	3,097.89	3,302.92
			5XX Other Purchased Services	633.65	501.12
			6XX Supplies and Materials	516.68	772.69
			810 Dues and Fees	713.50	909.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	16,043.68	2,480.38
			2XX Personal Services - Employee Benefits	3,772.20	3,211.46
			4XX Purchased Property Services	21,820.25	22,378.71
			5XX Other Purchased Services	226.10	400.62
			6XX Supplies and Materials	3,388.47	5,965.41
			810 Dues and Fees	65.00	240.50
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	2,403.43	3,929.81
			2XX Personal Services - Employee Benefits	274.59	150.84
			4XX Purchased Property Services	411.70	122.00
			5XX Other Purchased Services	6,708.10	1,113.53
			6XX Supplies and Materials	1,233.60	2,846.31
			7XX Property and Equipment Acquisition	0.00	5,250.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			4XX Purchased Property Services	336.82	200.95
			5XX Other Purchased Services	122.27	279.46
			6XX Supplies and Materials	1,374.75	1,098.40
			810 Dues and Fees	21.31	0.00
	<b>23XX Support Services - General Administration</b>				
			5XX Other Purchased Services	170.88	26.26
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	3,897.00	4,004.50
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	9,988.90	10,176.18
			2XX Personal Services - Employee Benefits	82.88	81.16





# Trustees' Financial Summary

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16 Gallatin County  
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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	91.00	461.59
			810 Dues and Fees	1,965.00	5,350.61
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	11,045.53	15,079.71
	<b>781 Education Jobs Fund</b>				
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	900.78
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	0.00	11,703.98
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	11,436.45	12,692.66
			2XX Personal Services - Employee Benefits	3,026.40	3,631.54
			6XX Supplies and Materials	1,331.62	5,146.61
			810 Dues and Fees	57.50	62.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				409,637.86	412,966.42

### Schedule Of Changes Worksheet

Beginning Fund Balance						44,473.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						413,264.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						412,966.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	2,000.00	(4b)		-2,000.00	
						-2,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,771.78	(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	8,194.18	12,914.25
1111 District Levy - Real Property	2.04	0.00
1190 Penalties and Interest on Taxes	7.32	8.73
1510 Interest Earnings	224.32	177.56
2220 County On-Schedule Trans Reimb	621.00	621.00
3210 State On-Schedule Trans Reimb	621.00	621.00
3444 State School Block Grant	802.52	808.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,472.38</b>	<b>15,151.16</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	2,083.34
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	796.25
2XX Personal Services - Employee Benefits	0.00	272.50
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	6,526.08	5,539.05
2XX Personal Services - Employee Benefits	414.30	641.17
3XX Purchased Professional and Technical Services	20.19	34.65
4XX Purchased Property Services	1,409.21	1,333.41
5XX Other Purchased Services	791.26	729.32
6XX Supplies and Materials	999.44	1,119.73
810 Dues and Fees	120.00	197.94
8XX Other Expenditures	0.00	34.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>10,280.48</b>	<b>12,781.86</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						13,925.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,151.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,781.86	(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)						16,294.85	(5)



# Trustees' Financial Summary

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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	2,100.10	2,117.53
1111 District Levy - Real Property	2.39	0.00
1190 Penalties and Interest on Taxes	6.63	2.00
1510 Interest Earnings	421.27	331.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,530.39</b>	<b>2,451.42</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		28,090.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,451.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		30,542.06	(5)



# Trustees' Financial Summary

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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	203.73	216.80
2240 County Retirement Distribution	48,078.08	49,914.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	48,281.81	50,131.57

### 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	27,504.70	24,112.39
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,243.88	1,260.80
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,889.39	4,111.09
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	1,135.64	1,159.12
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,616.70	2,591.13
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	2,301.63	1,816.31
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	787.09	944.51
<b>280 Special Education - Local and State</b>		
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	796.61	837.48
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,011.19	1,086.63
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	314.14	131.24
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,259.29	1,413.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	42,860.26	39,464.43



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						17,939.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,131.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,464.43	(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)						28,606.96	(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>012 Title II, Part A, Teacher/Principal Train/Recruit</b>	
6100 Material Prior Period Revenue Adjustments	723.00
<b>015 Misc. Funds</b>	
1900 Other Revenue from Local Sources	59.57
<b>016 Rural Low Income (Title VI-B-2)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	12,130.03
<b>018 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,235.00
6100 Material Prior Period Revenue Adjustments	493.00
<b>018 Subtotal</b>	1,728.00
<b>019 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	194.00
<b>024 Deferred Maintenance &amp; Energy Efficiency</b>	
6100 Material Prior Period Revenue Adjustments	843.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15,678.01

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

PRC Program Function Object	2011 Value
<b>012 Title II, Part A, Teacher/Principal Train/Recruit</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	721.00
<b>016 Rural Low Income (Title VI-B-2)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	293.84
5XX Other Purchased Services	1,932.56
6XX Supplies and Materials	9,611.73
810 Dues and Fees	291.90
<b>016 Subtotal</b>	12,130.03
<b>018 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	1,234.87
6XX Supplies and Materials	362.13
<b>018 Subtotal</b>	1,597.00



# Trustees' Financial Summary

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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>019 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	194.00
<b>024 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	214.50
6XX Supplies and Materials	168.96
	383.46
<b>024 Subtotal</b>	383.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	15,025.49

#### Schedule Of Changes Worksheet

Beginning Fund Balance	26,350.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,678.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,025.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	13,683.73	(4b)
		-13,683.73 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,319.14	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
012 Title II, Part A, Teacher/Principal Train/Recruit	723.00	721.00	2.00
015 Misc. Funds	59.57	0.00	59.57
016 Rural Low Income (Title VI-B-2)	12,130.03	12,130.03	0.00
018 Vo Ed Carl Perkins Basic Grant	1,728.00	1,597.00	131.00
019 Vo Ed All Career & Tech Ed Programs	194.00	194.00	0.00
024 Deferred Maintenance & Energy Efficiency	843.41	383.46	459.95





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

### 15 - Miscellaneous Programs Fund

<b>Total</b>	15,678.01	15,025.49	652.52
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# 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
1510 Interest Earnings	50.19	36.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50.19	36.47

### 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	3,174.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,211.30	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	22.72	12.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22.72	12.15

### 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	1,438.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,450.48	(5)



# Trustees' Financial Summary

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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	9.15	6.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9.15	6.84

#### 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	592.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.84	(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)	598.86	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	67.71	55.14
1900 Other Revenue from Local Sources	59.51	0.00
3281 State Technology Aid	408.31	384.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	535.53	439.61

### 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	2,000.00	124.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,000.00	124.65

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,570.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	439.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124.65	(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                      2,000.00                      (4b)	-2,000.00	
	-2,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,885.52	(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
1510 Interest Earnings	166.67	59.20
1900 Other Revenue from Local Sources	142.06	492.83
3445 State Combined Fund School Block Grant	846.84	853.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,155.57</b>	<b>1,405.31</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		
3XX Purchased Professional and Technical Services	0.00	2,365.63
6XX Supplies and Materials	0.00	3,304.28
8XX Other Expenditures	0.00	900.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>6,569.91</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,207.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,405.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,569.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	6,042.84	(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
1700 Student Extracurricular Activity Receipts	37,410.33	0.00
1XXX Revenues from Student Activities	0.00	26,210.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	37,410.33	26,210.29

#### 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	23,412.31	44,939.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	23,412.31	44,939.02

#### Schedule Of Changes Worksheet

Beginning Fund Balance	33,247.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,210.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,939.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,519.17	(5)



# Trustees' Financial Summary

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

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	194.86	135.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	194.86	135.60

#### 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 870 Student Scholarships	750.00	375.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	750.00	375.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	11,949.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	375.00	(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)	11,709.91	(5)





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## Detail Expenditure

Fund	Account	Description	2010 Value	2011 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	161,082.98	159,666.76
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,031.45	1,495.63
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	258.67	1,712.19
XX	XXX 26XX 41X	Energy Utility Services	16,869.97	22,378.71
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,108.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,108.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	702.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,036.09
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	5,583.31
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%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	200.95	0.00	0.00	0.00	
280	1XXX	5XX	279.46	0.00	0.00	0.00	
280	1XXX	6XX	1,098.40	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	4,004.50	0.00	0.00	0.00	
<b>Totals</b>			5,583.31	0.00	0.00	0.00	5,583.31

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

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



# Trustees' Financial Summary

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

<b>Business-Type Activities:**</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery and Equipment	0.00	0.00	5,250.00	0.00	5,250.00
Totals at Historical Cost	0.00	0.00	5,250.00	0.00	5,250.00
Business-type Activities, Capital Assets, net	0.00	0.00	5,250.00	0.00	5,250.00

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

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

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

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Compensated Absences	592.02	6.84	0.00	0.00	598.86	0.00	598.86
Total Governmental Activity							
Long-Term Liabilities	592.02	6.84	0.00	0.00	598.86	0.00	598.86

\* 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.