Trustees' Financial Summary
FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak 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: Diane Downey **Phone #:** (406) 295-9311

(Signature) (Date)

Chair, Board of Trustees: LeeAnn Sanders

(Signature) (Date)

County Superintendent: Ron Higgins

(Signature) (Date)

Software

Accounting Package: Microsoft Excel

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.

Trustees' Financial Summary
FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
003	E-Rate: Local, Long Distance Phone & Internet	LOCAL		
004	Title II, Part D, Ed Technology-ESEA	STATE	431	84.318
005	Yaak School Fundraiser	LOCAL		
007	TEXT-EQUIP DISP	LOCAL		
011	General Donations	LOCAL		
015	Yaak Fundraiser - students	LOCAL		
020	Interest Earnings	LOCAL		
051	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	412	84.367
052	Title II, Part D, Ed Technology	FEDERAL	412	84.318
053	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	412	84.367
054	Title II, Part D, Ed Technology	FEDERAL	412	84.318
060	Quality Schools Facility Grant	STATE	370	NA
061	State OTO Capital Invest & Deferred Maintenance	STATE	366	state
063	State OTO Indian Education for All	STATE	365	state
064	Education Data Systems	STATE	368	
065	Public Health Emergency Preparedness	FEDERAL	473	93.069
070	Title I, Part A, Improving Basic Programs-ESEA	STATE	420	STATE
074	Services for Significant Needs Students	STATE	361	State
139	Title V, Part A, Innovative Programs-ESEA	STATE	435	84.298
141	Title II, Part A, Teacher/Principal Train/Recruit-ESEA	STATE	430	84.367

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,015.40	247.34		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,015.40	247.34		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	10,015.40	247.34		
52	TOTAL FUND BALANCE/EQUITY	10,015.40	247.34		
53	TOTAL LIABILITIES AND FUND BALANCE	10,015.40	247.34		

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,026.02	52.17	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		3,026.02	52.17	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		3,026.02	52.17	
52	TOTAL FUND BALANCE/EQUITY		3,026.02	52.17	
53	TOTAL LIABILITIES AND FUND BALANCE		3,026.02	52.17	

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

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

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,376.59	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,376.59	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			2,376.59	
52	TOTAL FUND BALANCE/EQUITY			2,376.59	
53	TOTAL LIABILITIES AND FUND BALANCE			2,376.59	

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	602.92	1,066.43		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	602.92	1,066.43		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	602.92	1,066.43		
52	TOTAL FUND BALANCE/EQUITY	602.92	1,066.43		
53	TOTAL LIABILITIES AND FUND BALANCE	602.92	1,066.43		

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

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

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

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

Trustees' Financial Summary
FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			360.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			360.68	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			360.68	
52	TOTAL FUND BALANCE/EQUITY			360.68	
53	TOTAL LIABILITIES AND FUND BALANCE			360.68	

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

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

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

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

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Balance Sheet

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

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County

0533 Yaak Elem

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	26,988.76	34,317.25
	1112 District Levy - Personal Property	854.62	1,012.46
	1113 District Levy - Heavy Motor Vehicles	132.48	17.33
	1190 Penalties and Interest on Taxes	215.60	427.88
	1510 Interest Earnings	107.55	40.24
	1900 Other Revenue from Local Sources	769.75	413.02
	3110 Direct State Aid	32,161.87	27,134.26
	3111 Quality Educator	3,042.00	3,042.00
	3113 Indian Education For All	163.20	204.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	1,529.87	1,923.06
	3444 State School Block Grant	2,947.29	2,969.69
	3730 HB645 State Special Education Allowable Costs	67.65	84.94
	7800 ARRA - State Fiscal Stabilization Fund	1,808.34	3,061.76
	7810 Education Jobs Fund	0.00	2,559.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		70,788.98	77,207.14

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

PRC	Program	Function	Object	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	27,576.04	26,273.35
			2XX Personal Services - Employee Benefits	5,829.19	6,887.03
			3XX Purchased Professional and Technical Services	630.04	1,276.50
			5XX Other Purchased Services	1,007.36	2,217.30
			6XX Supplies and Materials	1,792.46	2,017.95
		222X Educational Media Services			
			6XX Supplies and Materials	93.20	882.98
		25XX Support Services - Business			
			1XX Personal Services - Salaries	10,112.13	9,538.02
			2XX Personal Services - Employee Benefits	5,059.74	3,310.51
			3XX Purchased Professional and Technical Services	602.46	2,595.42
			5XX Other Purchased Services	1,501.26	3,651.09
			6XX Supplies and Materials	606.39	284.20
			810 Dues and Fees	383.00	393.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,439.97	2,797.70
			2XX Personal Services - Employee Benefits	575.77	466.69
			3XX Purchased Professional and Technical Services	0.00	334.90
			4XX Purchased Property Services	3,072.14	3,294.47
			6XX Supplies and Materials	979.48	1,678.82

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County

0533 Yaak Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,896.20	898.09
			3XX Purchased Professional and Technical Services	228.50	1,163.00
			4XX Purchased Property Services	0.00	64.90
			5XX Other Purchased Services	0.00	326.55
			6XX Supplies and Materials	0.00	218.10
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,808.34	3,061.76
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	2,559.25
910					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,510.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				73,704.49	76,191.58

Schedule Of Changes Worksheet

Beginning Fund Balance						8,999.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,207.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,191.58	(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)						10,015.40	(5)

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

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
	1510 Interest Earnings	1.57	2.66
	2220 County On-Schedule Trans Reimb	2,018.21	2,457.73
	3210 State On-Schedule Trans Reimb	2,018.22	2,457.74
911			
	2220 County On-Schedule Trans Reimb	317.27	0.00
	3210 State On-Schedule Trans Reimb	737.31	0.00
	911 Subtotal	1,054.58	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,092.58	4,918.13

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

PRC	Program	Function	Object	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	4,006.05	4,915.47
911					
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,505.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,511.05	4,915.47

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County

0533 Yaak Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						244.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,918.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,915.47	(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)						247.34	(5)

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

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	26.54	20.27
	2240 County Retirement Distribution	7,760.22	6,151.88
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,786.76	6,172.15

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

PRC	Program	Function	Object	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,963.03	5,331.78
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	947.76	649.65
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	315.93	265.15
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			7,226.72	6,246.58

Schedule Of Changes Worksheet

Beginning Fund Balance						3,100.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,172.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,246.58	(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)						3,026.02	(5)

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

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
003 E-Rate: Local, Long Distance Phone & Internet	
1900 Other Revenue from Local Sources	3,125.88
005 Yaak School Fundraiser	
1920 Contributions/Donations from Private Sources	1,808.00
011 General Donations	
1920 Contributions/Donations from Private Sources	6,200.00
015 Yaak Fundraiser - students	
1920 Contributions/Donations from Private Sources	525.00
020 Interest Earnings	
1510 Interest Earnings	32.89
051 Title II, Part A, Teacher/Principal Train/Recruit	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,079.64
052 Title II, Part D, Ed Technology	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,895.02
053 Title II, Part A, Teacher/Principal Train/Recruit	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,465.41
054 Title II, Part D, Ed Technology	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,174.42
060 Quality Schools Facility Grant	
3700 Deferred Maintenance & Energy Efficiency Improvements	157.50
074 Services for Significant Needs Students	
3610 Services for Significant Needs Students	16,728.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,191.83

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

PRC Program Function Object	2011 Value
003 E-Rate: Local, Long Distance Phone & Internet	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
5XX Other Purchased Services	1,894.00
005 Yaak School Fundraiser	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	26.00
6XX Supplies and Materials	111.74
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	398.13

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County

0533 Yaak Elem

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
005 Yaak School Fundraiser				
	1XX Regular Education Programs - Elementary/Secondary			
		26XX Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	609.61
		27XX Student Transportation Services		
			5XX Other Purchased Services	50.71
		005 Subtotal		1,196.19
011 General Donations				
	1XX Regular Education Programs - Elementary/Secondary			
		25XX Support Services - Business		
			5XX Other Purchased Services	104.72
015 Yaak Fundraiser - students				
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	1,028.88
051 Title II, Part A, Teacher/Principal Train/Recruit				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			4XX Purchased Property Services	641.29
052 Title II, Part D, Ed Technology				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	150.58
			5XX Other Purchased Services	485.00
			6XX Supplies and Materials	2,259.44
		052 Subtotal		2,895.02
053 Title II, Part A, Teacher/Principal Train/Recruit				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			2XX Personal Services - Employee Benefits	3,099.59
			3XX Purchased Professional and Technical Services	1,023.72
		053 Subtotal		4,123.31
054 Title II, Part D, Ed Technology				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	779.42
			5XX Other Purchased Services	4,850.00
		054 Subtotal		5,629.42
060 Quality Schools Facility Grant				

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County

0533 Yaak Elem

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
060 Quality Schools Facility Grant				
	370 Deferred Maintenance & Energy Efficiency Improvements			
		26XX Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	993.39
061 State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	584.23
063 State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing			
		1XXX Instruction		
			6XX Supplies and Materials	51.78
065 Public Health Emergency Preparedness				
	473 Public Health Emergency Preparedness			
		21XX Support Services - Students		
			6XX Supplies and Materials	1,000.00
070 Title I, Part A, Improving Basic Programs-ESEA				
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	1,939.12
			2XX Personal Services - Employee Benefits	588.37
			3XX Purchased Professional and Technical Services	1,867.33
			6XX Supplies and Materials	1,207.33
		070 Subtotal		5,602.15
074 Services for Significant Needs Students				
	361 Services for Significant Needs Students			
		1XXX Instruction		
			1XX Personal Services - Salaries	12,229.94
			2XX Personal Services - Employee Benefits	3,952.74
			3XX Purchased Professional and Technical Services	3,394.65
			5XX Other Purchased Services	40.80
		25XX Support Services - Business		
			1XX Personal Services - Salaries	316.71
			2XX Personal Services - Employee Benefits	65.16
		074 Subtotal		20,000.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 45,744.38

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						5,604.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,191.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,744.38	(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)						52.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 E-Rate: Local, Long Distance Phone & Internet	3,125.88	1,894.00	1,231.88
005 Yaak School Fundraiser	1,808.00	1,196.19	611.81
011 General Donations	6,200.00	104.72	6,095.28
015 Yaak Fundraiser - students	525.00	1,028.88	-503.88
020 Interest Earnings	32.89	0.00	32.89
051 Title II, Part A, Teacher/Principal Train/Recruit	2,079.64	641.29	1,438.35
052 Title II, Part D, Ed Technology	2,895.02	2,895.02	0.00
053 Title II, Part A, Teacher/Principal Train/Recruit	2,465.41	4,123.31	-1,657.90
054 Title II, Part D, Ed Technology	4,174.42	5,629.42	-1,455.00
060 Quality Schools Facility Grant	157.50	993.39	-835.89
061 State OTO Capital Invest & Deferred Maintenance	0.00	584.23	-584.23
063 State OTO Indian Education for All	0.00	51.78	-51.78
065 Public Health Emergency Preparedness	0.00	1,000.00	-1,000.00
070 Title I, Part A, Improving Basic Programs-ESEA	0.00	5,602.15	-5,602.15
074 Services for Significant Needs Students	16,728.07	20,000.00	-3,271.93
Total	40,191.83	45,744.38	-5,552.55

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC	Revenue	2010 Value	2011 Value
	1510 Interest Earnings	22.98	15.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22.98	15.76

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						2,360.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15.76	(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)						2,376.59	(5)

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

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	5.02	3.88
	3281 State Technology Aid	69.53	80.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		74.55	84.61

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	69.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						518.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						84.61	(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)						602.92	(5)

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

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	10.13	7.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10.13	7.07

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						1,059.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7.07	(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)						1,066.43	(5)

Trustees' Financial Summary

FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC	Revenue	2010 Value	2011 Value
	1510 Interest Earnings	3.22	2.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3.22	2.39

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						358.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2.39	(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)						360.68	(5)

Trustees' Financial Summary
FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

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	26,250.00	28,500.00
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	315.41	1,262.61
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	3,072.14	3,294.47
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	23,169.45	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

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	1,506.00
b.	Related Services Block Grant Entitlement	502.00
c.	Total Entitlements Subject to Reversion	2,008.00

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	0.00
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,670.64
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,670.64
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: 75%

Trustees' Financial Summary
FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	898.09	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	1,163.00	0.00	0.00	0.00	
280	1XXX	4XX	64.90	0.00	0.00	0.00	
280	1XXX	5XX	326.55	0.00	0.00	0.00	
280	1XXX	6XX	218.10	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	
Totals			2,670.64	0.00	0.00	0.00	2,670.64

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

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

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

	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance

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

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

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2011			

*** Has comment.

Trustees' Financial Summary
FY2010-11

Submit ID: 0533-85151429

27 Lincoln County
0533 Yaak Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance (7/1/2010)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2011) [a + b - c - d]	(f) Current Portion Due FY2012	(g) Long-Term Portion Due FY2013-
Activities							
Total Activity 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.