



Trustees' Financial Summary

FY2008-09

Submit ID: 0862-00263545

48 Stillwater County
0862 Absarokee 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 not later than the 2nd Monday in September (MCA 20-9-211 & 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 for state and federal programs.*

Certification

Business Manager/Clerk: Sara Kerr

Phone #: (406) 328-4583

(Signature)

(Date)

Chair, Board of Trustees: Diana Scollard

(Signature)

(Date)

County Superintendent: Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
229	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A075218	84.358A
309	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
310	Vo Ed Agriculture	STATE	State VoEd Funds	State
329	Jobs for Montana Graduates	STATE	STATE	State
339	Support District Data Systems	STATE	STATE	
340	Vo Ed Family & Consumer Science	STATE	State VoEd Funds	State
360	Vo Ed Business/Marketing	STATE	State VoEd Funds	State
649	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
659	State OTO Indian Education for All	STATE	STATE	state
829	Vo Ed Carl Perkins Basic Grant	FEDERAL	0480862810900	84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	120,025.70	20,318.96	162,376.57	
02	Taxes Receivable - Real and Personal (120-149)	9,970.63	345.20	953.03	
03	Taxes Receivable - Protested (150-159)	317.28	19.18	28.33	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		8,459.57		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	130,313.61	29,142.91	163,357.93	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,287.91	364.38	981.36	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,287.91	364.38	981.36	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,701.30			
48	Fund Balance for Budget (961-970)	118,324.40	28,778.53	162,376.57	
52	TOTAL FUND BALANCE/EQUITY	120,025.70	28,778.53	162,376.57	
53	TOTAL LIABILITIES AND FUND BALANCE	130,313.61	29,142.91	163,357.93	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,665.67	59,011.36	36,788.50	42,678.40
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	25,665.67	59,011.36	36,788.50	42,678.40
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)	25,665.67	59,011.36	36,788.50	42,678.40
52	TOTAL FUND BALANCE/EQUITY	25,665.67	59,011.36	36,788.50	42,678.40
53	TOTAL LIABILITIES AND FUND BALANCE	25,665.67	59,011.36	36,788.50	42,678.40



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,507.45			3,223.54
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)	1,760.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,267.45			3,223.54
LIABILITIES					
21	Payable to Other Funds (601-606)	3,722.50			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,722.50			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	13,544.95			3,223.54
52	TOTAL FUND BALANCE/EQUITY	13,544.95			3,223.54
53	TOTAL LIABILITIES AND FUND BALANCE	17,267.45			3,223.54



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	691,520.81	1,210.48		
04	Receivables from Other Funds (160-179)	3,722.50			
05	Due From Other Governments (180)	3,362.94			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	698,606.25	1,210.48		
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)	698,606.25	1,210.48		
52	TOTAL FUND BALANCE/EQUITY	698,606.25	1,210.48		
53	TOTAL LIABILITIES AND FUND BALANCE	698,606.25	1,210.48		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,314.17	2,895.70		9,237.79
02	Taxes Receivable - Real and Personal (120-149)				2,462.43
03	Taxes Receivable - Protested (150-159)				88.66
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	5,314.17	2,895.70		11,788.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				3,362.94
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2,551.09
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				5,914.03
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)	5,314.17	2,895.70		5,874.85
52	TOTAL FUND BALANCE/EQUITY	5,314.17	2,895.70		5,874.85
53	TOTAL LIABILITIES AND FUND BALANCE	5,314.17	2,895.70		11,788.88



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,474.24			
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	78,474.24			
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)	78,474.24			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	78,474.24			
53	TOTAL LIABILITIES AND FUND BALANCE	78,474.24			



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,874.52		60,034.04	3,891.53
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	3,874.52		60,034.04	3,891.53
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	3,874.52		60,034.04	3,891.53
52	TOTAL FUND BALANCE/EQUITY	3,874.52		60,034.04	3,891.53
53	TOTAL LIABILITIES AND FUND BALANCE	3,874.52		60,034.04	3,891.53



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



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Balance Sheet

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



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



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	387,321.91	452,252.70
1190 Penalties and Interest on Taxes	956.68	720.32
1510 Interest Earnings	5,948.85	2,676.05
1900 Other Revenue from Local Sources	147.00	0.00
3110 Direct State Aid	395,179.51	415,104.99
3111 Quality Educator	38,964.02	36,668.27
3113 Indian Education For All	2,264.40	2,325.60
3114 American Indian Achievement Gap	200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,792.65	16,951.80
3120 State Guaranteed Tax Base Aid	14,776.38	10,828.30
3444 State School Block Grant	91,656.94	92,353.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	954,208.34	1,030,081.56

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	468,407.53	452,388.86
2XX Personal Services - Employee Benefits	44,297.69	66,515.19
5XX Other Purchased Services	3,267.81	5,031.89
6XX Supplies and Materials	17,541.30	20,807.13
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	40,225.89	41,507.70
2XX Personal Services - Employee Benefits	3,594.28	5,716.68
222X Educational Media Services		
6XX Supplies and Materials	5,230.56	3,869.43
23XX Support Services - General Administration		
1XX Personal Services - Salaries	26,132.23	31,677.00
2XX Personal Services - Employee Benefits	2,296.20	4,647.99
3XX Purchased Professional and Technical Services	9,046.87	4,496.45
5XX Other Purchased Services	328.63	1,032.83
6XX Supplies and Materials	9,349.78	8,745.87
8XX Other Expenditures	4,222.93	3,962.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	52,173.36	46,619.29
2XX Personal Services - Employee Benefits	4,920.43	7,054.79
5XX Other Purchased Services	2,191.25	2,550.96
25XX Support Services - Business		
1XX Personal Services - Salaries	19,076.20	19,648.20
2XX Personal Services - Employee Benefits	1,954.12	3,113.99



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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	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			5XX Other Purchased Services	12,466.50	11,672.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	61,984.11	63,827.73
			2XX Personal Services - Employee Benefits	5,890.46	10,113.60
			3XX Purchased Professional and Technical Services	15,239.90	8,714.67
			4XX Purchased Property Services	37,051.74	34,484.48
			6XX Supplies and Materials	9,586.66	6,099.87
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,001.98	26,869.48
			2XX Personal Services - Employee Benefits	3,878.99	4,145.88
			6XX Supplies and Materials	910.26	748.06
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	1,756.77	1,864.45
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	2,140.50	3,075.49
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,510.76	3,130.67
			5XX Other Purchased Services	2,601.50	3,320.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	13,597.12	16,009.80
			5XX Other Purchased Services	0.00	23.80
			6XX Supplies and Materials	0.00	70.75
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,880.71	9,380.47
			5XX Other Purchased Services	1,644.36	2,381.86
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	36,881.12	38,119.60
			5XX Other Purchased Services	467.70	0.00
			6XX Supplies and Materials	1,031.35	906.72
			8XX Other Expenditures	8,500.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	21,249.65	24,710.75
			2XX Personal Services - Employee Benefits	1,804.18	3,365.06



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0862 Absarokee H S

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

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

988,333.38 1,002,421.44

Schedule Of Changes Worksheet

Beginning Fund Balance						90,664.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,030,081.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,002,421.44	(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	1,701.30	Less Last Year	0.00	(4b)		1,701.30	
						1,701.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						120,025.70	(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	2008 Value	2009 Value
1110 District Tax Levy	3,429.90	16,357.51
1190 Penalties and Interest on Taxes	13.78	17.20
1510 Interest Earnings	999.15	434.62
2220 County On-Schedule Trans Reimb	25,713.25	20,983.04
3210 State On-Schedule Trans Reimb	20,983.06	20,983.05
3444 State School Block Grant	8,816.92	8,883.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,956.06	67,659.35

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	7,554.83	8,571.04
27XX Student Transportation Services		
1XX Personal Services - Salaries	20,530.32	29,908.39
2XX Personal Services - Employee Benefits	3,866.59	6,450.17
3XX Purchased Professional and Technical Services	522.85	857.25
4XX Purchased Property Services	4,348.50	7,632.97
5XX Other Purchased Services	3,300.00	3,666.59
6XX Supplies and Materials	15,624.66	10,296.36
8XX Other Expenditures	112.50	112.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,860.25	67,495.27



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						28,614.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,659.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						67,495.27 (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)						28,778.53 (5)



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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	2008 Value	2009 Value
1110 District Tax Levy	30,440.55	45,349.71
1190 Penalties and Interest on Taxes	61.76	50.61
1510 Interest Earnings	6,955.24	2,962.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,457.55	48,362.56

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	82,942.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,942.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	114,014.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,362.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	162,376.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,318.78	517.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,318.78	517.09

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	25,148.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	517.09	(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)	25,665.67	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2,754.81	741.00
2240 County Retirement Distribution	110,420.84	135,985.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,175.65	136,726.00

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	63,289.90	66,218.74
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,914.12	5,931.12
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	17,099.42	4,820.85
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,772.24	6,897.84
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,750.63	2,819.08
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,335.07	7,747.34
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,060.02	4,621.91
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,836.39	3,866.67
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	475.48	386.17
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,980.60	2,334.45
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,019.76	1,177.44
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	5,127.18	5,283.26
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,939.19	3,002.00



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

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,674.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	127,274.15	115,106.87

Schedule Of Changes Worksheet

Beginning Fund Balance	37,392.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	136,726.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115,106.87	(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)	59,011.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2009 Value
229 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,397.44
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,375.00
329 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
339 Support District Data Systems	
3680 K-12 Education Data Systems	371.04
340 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	568.00
360 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,425.00
659 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,111.12
829 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,680.00
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	 <hr/> <hr/> 21,927.60

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

PRC Program Function Object	2009 Value
229 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	9,397.44
309 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,085.49
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,375.00
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,367.47
221X Improvement of Instruction Services	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						51,613.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,927.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,752.63 (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)						36,788.50 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
229 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,397.44	9,397.44	0.00
309 State OTO Capital Invest & Deferred Maintenance	0.00	4,085.49	-4,085.49
310 Vo Ed Agriculture	2,375.00	2,375.00	0.00
329 Jobs for Montana Graduates	3,000.00	3,186.90	-186.90
339 Support District Data Systems	371.04	390.80	-19.76
340 Vo Ed Family & Consumer Science	568.00	568.00	0.00
360 Vo Ed Business/Marketing	1,425.00	1,425.00	0.00
649 State OTO Weatherization & Deferred Maintenance	0.00	11,644.00	-11,644.00
659 State OTO Indian Education for All	1,111.12	0.00	1,111.12
829 Vo Ed Carl Perkins Basic Grant	3,680.00	3,680.00	0.00
Total	<u>21,927.60</u>	<u>36,752.63</u>	<u>-14,825.03</u>



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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	1.64	9,783.17
1190 Penalties and Interest on Taxes	0.00	4.12
1510 Interest Earnings	1,648.94	842.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,650.58	10,629.52

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

PRC Program Function Object	2008 Value	2009 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	225.00
6XX Supplies and Materials	2,360.00	1,254.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,360.00	1,479.21

Schedule Of Changes Worksheet

Beginning Fund Balance	33,528.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,629.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,479.21	(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)	42,678.40	(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	2008 Value	2009 Value
1311 Driver's Education Fees	4,250.00	4,350.00
1510 Interest Earnings	506.28	307.08
3260 State Driver's Education Reimbursement	3,986.11	1,760.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,742.39	6,417.08

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	315.58	435.99
6XX Supplies and Materials	160.40	30.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	475.98	466.89

Schedule Of Changes Worksheet

Beginning Fund Balance	7,594.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,417.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	466.89	(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)	13,544.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	165.15	74.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	165.15	74.67

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,148.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74.67	(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)	3,223.54	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	41,746.06	17,904.49
2114 County Metal Mines License Taxes	81,257.58	51,611.27
6100 Material Prior Period Revenue Adjustments	0.00	6,553.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	123,003.64	76,069.61

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	36,844.68	4,454.52
5XX Other Purchased Services	2,582.15	719.33
6XX Supplies and Materials	22,862.21	14,668.61
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,855.14	384.31
222X Educational Media Services		
6XX Supplies and Materials	815.86	82.50
23XX Support Services - General Administration		
1XX Personal Services - Salaries	10,601.50	0.00
2XX Personal Services - Employee Benefits	1,903.43	314.44
3XX Purchased Professional and Technical Services	1,799.25	4,261.75
5XX Other Purchased Services	1,861.12	0.00
6XX Supplies and Materials	6,035.26	5,866.45
8XX Other Expenditures	615.00	1,130.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,078.76	471.65
5XX Other Purchased Services	549.84	709.04
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,495.56	209.62
5XX Other Purchased Services	0.00	175.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,805.34	681.28
3XX Purchased Professional and Technical Services	6,901.82	15,483.53
4XX Purchased Property Services	8,393.53	25,672.44
6XX Supplies and Materials	11,542.24	5,617.97
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	22,333.65
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	320.64	279.52



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

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

PRC	Program	Function	Object	2008 Value	2009 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	852.37
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services	450.00	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials	6,769.50	17,212.12
			8XX Other Expenditures	0.00	8,500.00
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	1,495.56	227.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				135,578.39	130,307.19

Schedule Of Changes Worksheet

Beginning Fund Balance					752,843.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,069.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					130,307.19	(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)					698,606.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 25 - State Mining Impact Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	62.06	27.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62.06	27.01

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,183.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.01	(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)	1,210.48	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	501.97	145.10
3281 State Technology Aid	916.91	2,033.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,418.88	2,178.35

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	5,762.00	81.58
23XX Support Services - General Administration		
6XX Supplies and Materials	89.99	950.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	684.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,851.99	1,716.08

Schedule Of Changes Worksheet

Beginning Fund Balance	4,851.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,178.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,716.08	(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)	5,314.17	(5)



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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	2008 Value	2009 Value
1510 Interest Earnings	784.91	21.59
3445 State Combined Fund School Block Grant	2,710.75	2,731.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,495.66	2,752.94

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	17,849.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,849.30	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	142.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,752.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	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)	2,895.70	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	94,191.55	112,280.45
1190 Penalties and Interest on Taxes	219.93	167.92
1510 Interest Earnings	38.27	14.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,449.75	112,462.79

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	95,000.00	100,000.00
850 Interest on Debt	8,065.00	2,750.00
860 Agent Fees/Issuance Costs	475.00	475.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,540.00	103,225.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-3,362.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112,462.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	103,225.00	(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)	5,874.85	(5)



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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	4,019.86	1,817.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,019.86	1,817.84

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	76,656.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,817.84	(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)	78,474.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	2,179.65	1,060.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,179.65	1,060.25

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
870 Student Scholarships	1,000.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,000.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,314.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,060.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(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)	3,874.52	(5)



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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	2008 Value	2009 Value
1XXX Revenues from Student Activities	150,494.21	162,843.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	150,494.21	162,843.56

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	149,107.77	162,879.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	149,107.77	162,879.80

Schedule Of Changes Worksheet

Beginning Fund Balance	60,070.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	162,843.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	162,879.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	60,034.04	(5)



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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	2008 Value	2009 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		3,891.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
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)		3,891.53	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	16,525.00	18,738.00
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	467,940.98	457,041.86
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,709.53	4,056.24
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	32,549.32	38,164.60
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



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,951.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,951.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,649.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,410.34
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,759.76
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:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2011 Maximum Budget: 98%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	26,869.48	0.00	0.00	0.00	
280	1XXX	2XX	4,145.88	279.52	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	748.06	852.37	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	1,864.45	0.00	0.00	0.00	
Totals			33,627.87	1,131.89	0.00	0.00	34,759.76

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 FY09.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	70,000.00	0.00	0.00	0.00	70,000.00
Buildings	3,064,331.00	0.00	0.00	0.00	3,064,331.00
Machinery and Equipment	272,280.00	0.00	22,334.00	0.00	294,614.00
Totals at Historical Cost	3,406,611.00	0.00	22,334.00	0.00	3,428,945.00
Less Accumulated Depreciation For:					
Building Accum	670,996.00	0.00	41,301.00	0.00	712,297.00
Machinery and Equipment Accum	180,951.00	0.00	27,972.00	0.00	208,923.00
Total Accumulated Depreciation	851,947.00	0.00	69,273.00	0.00	921,220.00
Governmental Activities, Capital Assets, net	2,554,664.00	0.00	-46,939.00	0.00	2,507,725.00

* 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.

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	32,052.00	0.00	0.00
General Administration (23XX)	2,002.00	0.00	0.00
School Administration (24XX)	787.00	0.00	0.00
Financial Administration (25XX)	787.00	0.00	0.00
Operations and Maintenance (26XX)	3,762.00	0.00	0.00
Transportation (27XX)	20,997.00	0.00	0.00
Food Service (31XX)	3,938.00	0.00	0.00
Extracurricular (34XX, 35XX)	4,948.00	0.00	0.00
Total Depreciation for FY2009	69,273.00	0.00	0.00

*** 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 (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Bonds							
03/01/1994	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00
Compensated Absences	51,212.48	7,894.59	0.00	0.00	59,107.07	0.00	59,107.07
Total Governmental Activity	151,212.48	7,894.59	100,000.00	0.00	59,107.07	0.00	59,107.07
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.