



Trustees' Financial Summary

FY2008-09

Submit ID: 0366-76500267

**16 Gallatin County
0366 Anderson 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 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: Linda Svensrud

Phone #: (406) 587-1305

(Signature)

(Date)

Chair, Board of Trustees: Joe Long

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
111	After School Program	LOCAL		
119	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	84.358A	84.358A
139	Gifted and Talented	STATE	1603661309	State
168	Title IV, Part A, Safe & Drug-Free	FEDERAL	1603661608	84.186A
169	Title IV, Part A, Safe & Drug-Free	FEDERAL	0160366160900	84.186A
209	Medicaid	STATE	STATE	State
229	Resource Transfers Dist/Coops	LOCAL		Local
279	Medicaid	STATE	STATE	State
319	Title I, Part A, Improving Basic Programs	FEDERAL	0160366310900	84.010A
409	Resource Transfers Dist/Coops	LOCAL		Local
419	ALLEGIANCE REFUND 08-09	LOCAL	LOCAL	
420	ALLEGIANCE REFUND	LOCAL	LOCAL	
459	State OTO Indian Education for All	STATE	STATE	state
500	FUNDS TRANSFERRED	LOCAL	LOCAL	
501	FUNDS TRANSFERRED	LOCAL	LOCAL	
529	KEDS PAYMENT	STATE	STATE	
619	AIMSWEB TRAINING	LOCAL	LOCAL	
870	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
871	State OTO FullTime Kindergarten Startup	STATE	STATE	state



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	145,732.75	11,374.77	87,043.02	4,229.31
02	Taxes Receivable - Real and Personal (120-149)	16,441.34	1,135.54	621.96	
03	Taxes Receivable - Protested (150-159)	1,182.11	81.20	45.65	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,630.10			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	164,986.30	12,591.51	87,710.63	4,229.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	40.81			
25	Deferred Revenue (680)	17,623.45	1,216.74	667.61	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,664.26	1,216.74	667.61	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	37,344.91			
48	Fund Balance for Budget (961-970)	109,977.13	11,374.77	87,043.02	4,229.31
52	TOTAL FUND BALANCE/EQUITY	147,322.04	11,374.77	87,043.02	4,229.31
53	TOTAL LIABILITIES AND FUND BALANCE	164,986.30	12,591.51	87,710.63	4,229.31



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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)		79,270.62	65,837.72	5,754.51
02	Taxes Receivable - Real and Personal (120-149)	0.01			62.09
03	Taxes Receivable - Protested (150-159)				3.72
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,952.21	3,263.36	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	0.01	82,222.83	69,101.08	5,820.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		7.80		
25	Deferred Revenue (680)	0.01			65.81
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	0.01	7.80		65.81
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		82,215.03	69,101.08	5,754.51
52	TOTAL FUND BALANCE/EQUITY		82,215.03	69,101.08	5,754.51
53	TOTAL LIABILITIES AND FUND BALANCE	0.01	82,222.83	69,101.08	5,820.32



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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)				5,623.30
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				5,623.30
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)				5,623.30
52	TOTAL FUND BALANCE/EQUITY				5,623.30
53	TOTAL LIABILITIES AND FUND BALANCE				5,623.30



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,271.54	10,909.50		33,784.55
02	Taxes Receivable - Real and Personal (120-149)	544.84			5,182.52
03	Taxes Receivable - Protested (150-159)	39.27			370.97
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	8,855.65	10,909.50		39,338.04
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	584.11			5,553.49
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	584.11			5,553.49
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)	8,271.54	10,909.50		33,784.55
52	TOTAL FUND BALANCE/EQUITY	8,271.54	10,909.50		33,784.55
53	TOTAL LIABILITIES AND FUND BALANCE	8,855.65	10,909.50		39,338.04



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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)	68,179.52	34,768.54		
02	Taxes Receivable - Real and Personal (120-149)		811.67		
03	Taxes Receivable - Protested (150-159)		58.94		
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	68,179.52	35,639.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		870.61		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		870.61		
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)	68,179.52	34,768.54		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	68,179.52	34,768.54		
53	TOTAL LIABILITIES AND FUND BALANCE	68,179.52	35,639.15		



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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)	16,361.29		31,522.79	
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	16,361.29		31,522.79	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			245.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			245.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	16,361.29		31,277.79	
52	TOTAL FUND BALANCE/EQUITY	16,361.29		31,277.79	
53	TOTAL LIABILITIES AND FUND BALANCE	16,361.29		31,522.79	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		114,007.96		
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		114,007.96		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		114,007.96		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		114,007.96		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		114,007.96		



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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	276,567.10	313,072.84
1310 Individual Tuition	31,240.13	37,445.27
1320 Tuition from Schl Dists Within State	3,422.40	3,260.20
1510 Interest Earnings	9,861.84	6,894.25
1900 Other Revenue from Local Sources	571.06	167.85
3110 Direct State Aid	477,844.12	486,225.95
3111 Quality Educator	50,713.34	53,855.57
3112 At Risk Student	1,832.35	1,913.74
3113 Indian Education For All	4,120.80	4,080.00
3114 American Indian Achievement Gap	200.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	40,590.30	45,593.57
3120 State Guaranteed Tax Base Aid	236,780.32	246,524.70
3444 State School Block Grant	28,823.24	29,042.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,162,567.00	1,228,676.24

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	552,124.52	611,105.32
2XX Personal Services - Employee Benefits	43,336.23	56,762.54
3XX Purchased Professional and Technical Services	1,115.09	2,401.58
4XX Purchased Property Services	145.18	235.95
5XX Other Purchased Services	0.00	25.00
6XX Supplies and Materials	44,696.68	32,106.24
810 Dues and Fees	1,139.00	1,377.00
21XX Support Services - Students		
1XX Personal Services - Salaries	20,094.00	22,202.00
2XX Personal Services - Employee Benefits	4,684.42	5,206.76
3XX Purchased Professional and Technical Services	1,422.00	1,501.00
5XX Other Purchased Services	0.00	244.00
6XX Supplies and Materials	133.01	493.94
221X Improvement of Instruction Services		
5XX Other Purchased Services	3,461.75	2,300.49
6XX Supplies and Materials	0.00	269.10
222X Educational Media Services		
1XX Personal Services - Salaries	40,034.92	42,289.34
2XX Personal Services - Employee Benefits	259.06	274.59
3XX Purchased Professional and Technical Services	618.75	0.00
6XX Supplies and Materials	4,994.31	3,975.31



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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					
23XX Support Services - General Administration					
			2XX Personal Services - Employee Benefits	1.35	17.48
			3XX Purchased Professional and Technical Services	483.00	8,610.07
			5XX Other Purchased Services	120.00	1,858.31
			6XX Supplies and Materials	855.91	699.16
			810 Dues and Fees	1,729.00	1,881.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	58,352.65	44,776.79
			2XX Personal Services - Employee Benefits	40,886.62	34,292.23
			3XX Purchased Professional and Technical Services	0.00	93.75
			4XX Purchased Property Services	63.75	573.25
			5XX Other Purchased Services	2,175.57	2,650.41
			6XX Supplies and Materials	1,603.05	4,112.05
			810 Dues and Fees	786.00	400.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	24,867.85	29,749.38
			2XX Personal Services - Employee Benefits	222.19	230.48
			3XX Purchased Professional and Technical Services	5,200.00	5,509.00
			4XX Purchased Property Services	6,537.45	7,066.23
			5XX Other Purchased Services	13,409.50	12,600.27
			6XX Supplies and Materials	16,056.46	10,995.79
			810 Dues and Fees	150.00	150.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	45,292.04	47,008.15
			2XX Personal Services - Employee Benefits	11,797.20	9,281.90
			3XX Purchased Professional and Technical Services	2,804.14	111.00
			4XX Purchased Property Services	46,420.29	81,831.41
			5XX Other Purchased Services	3,848.82	1,627.26
			6XX Supplies and Materials	9,157.08	5,532.69
			810 Dues and Fees	161.00	350.50
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	65,556.37	54,117.01
			2XX Personal Services - Employee Benefits	12,898.34	6,599.52
			3XX Purchased Professional and Technical Services	566.00	0.00
			5XX Other Purchased Services	50.00	1,115.00
			6XX Supplies and Materials	3,940.90	15,964.38
			810 Dues and Fees	159.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Coopera	3,070.00	3,222.00
360 State Gifted & Talented Reimbursement					
1XXX Instruction					
			1XX Personal Services - Salaries	12,965.00	14,149.28



Trustees' Financial Summary

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16 Gallatin County
0366 Anderson 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	2008 Value	2009 Value
	360 State Gifted & Talented Reimbursement				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	2,341.57	3,779.90
			3XX Purchased Professional and Technical Services	150.00	0.00
			6XX Supplies and Materials	28.75	191.55
	365 OTO Indian Education for All				
			1XXX Instruction		
			1XX Personal Services - Salaries	0.00	1,035.00
			2XX Personal Services - Employee Benefits	0.00	6.53
			3XX Purchased Professional and Technical Services	1,150.00	0.00
			5XX Other Purchased Services	2,886.26	120.00
			6XX Supplies and Materials	84.54	174.89
			222X Educational Media Services		
			6XX Supplies and Materials	0.00	2,726.87
	720 School Sponsored Athletics				
			35XX Extracurricular - Athletics		
			1XX Personal Services - Salaries	2,829.89	2,487.18
			2XX Personal Services - Employee Benefits	90.76	126.58
			6XX Supplies and Materials	1,450.00	0.00
	910 Food Services				
			31XX Food Services		
			1XX Personal Services - Salaries	17,733.74	20,767.19
			2XX Personal Services - Employee Benefits	243.94	927.97
			4XX Purchased Property Services	65.52	0.00
			6XX Supplies and Materials	25,608.37	961.75
			810 Dues and Fees	60.00	0.00
	999 Undistributed				
			61XX Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	1,026.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,165,168.79</u>	<u>1,224,277.32</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						133,125.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,228,676.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,224,277.32	(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	37,344.91	Less Last Year	27,547.07	(4b)		9,797.84	
						9,797.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						147,322.04	(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	20,604.21	20,213.23
1410 Individual Transportation Fees	11,830.00	11,159.00
1510 Interest Earnings	800.67	402.30
2220 County On-Schedule Trans Reimb	1,497.78	1,526.04
3210 State On-Schedule Trans Reimb	1,497.78	1,526.04
3444 State School Block Grant	1,684.77	1,697.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,915.21	36,524.18

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	5,400.00	5,398.10
2XX Personal Services - Employee Benefits	36.71	40.02
25XX Support Services - Business		
1XX Personal Services - Salaries	3,200.00	3,200.09
2XX Personal Services - Employee Benefits	21.76	28.86
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	541.65	594.87
27XX Student Transportation Services		
1XX Personal Services - Salaries	14,692.37	15,525.68
2XX Personal Services - Employee Benefits	1,222.40	2,101.15
3XX Purchased Professional and Technical Services	105.00	495.50
4XX Purchased Property Services	1,370.33	4,707.09
5XX Other Purchased Services	1,370.15	2,358.03
6XX Supplies and Materials	6,665.34	2,877.06
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	9,403.31	0.00
850 Interest on Debt	341.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,370.97	37,326.45



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						12,177.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,524.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,326.45 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,374.77 (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	13,068.60	10,168.76
1510 Interest Earnings	2,545.13	2,017.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,613.73	12,186.01

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	74,857.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,186.01	(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)	87,043.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	0.00	117.47
1611 National School Lunch Program	11,246.28	0.00
1621 Lunch Sales	46,012.04	55,818.53
4550 Federal Child Nutrition	0.00	9,187.16
6100 Material Prior Period Revenue Adjustments	-107.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,150.41	65,123.16

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	98.00	0.00
5XX Other Purchased Services	137.74	0.00
6XX Supplies and Materials	46,955.41	63,245.96
810 Dues and Fees	0.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,191.15	63,305.96

Schedule Of Changes Worksheet

Beginning Fund Balance	2,412.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,123.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,305.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,229.31	(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	189.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	189.15	0.00

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

PRC Program Function Object	2008 Value	2009 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	6,607.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,607.18	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(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)	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)		0.00 (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	3,082.87	1,777.23
2240 County Retirement Distribution	110,581.53	138,207.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,664.40	139,985.08

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		
2XX Personal Services - Employee Benefits	80,829.87	89,603.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,972.64	3,294.01
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,407.39	5,681.09
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	15.24	0.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,296.37	8,497.07
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,992.09	4,703.05
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,283.63	6,006.26
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,836.59	1,681.70
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,006.27	7,423.44
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Coopera	3,317.38	2,446.45
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,911.89	2,061.88
365 OTO Indian Education for All		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	80.53
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	103.04
24XX Support Services - School Administration		



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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
610 Adult Continuing Education Programs		
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	218.69	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	567.05	441.82
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,419.85	2,686.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	129,074.95	134,710.43

Schedule Of Changes Worksheet

Beginning Fund Balance	76,940.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	139,985.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	134,710.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	82,215.03	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2009 Value
111 After School Program	
1900 Other Revenue from Local Sources	11,761.00
1920 Contributions/Donations from Private Sources	4,500.00
111 Subtotal	16,261.00
119 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,403.89
139 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	9,984.71
168 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,092.45
169 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,232.00
229 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	7,359.48
279 Medicaid	
3357 Montana Administrative Claiming Reimbursement	1,616.78
319 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	21,527.00
409 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	1,423.93
420 ALLEGIANCE REFUND	
1900 Other Revenue from Local Sources	3,343.98
459 State OTO Indian Education for All	
3650 OTO Indian Education for All	1,949.34
529 KEDS PAYMENT	
3680 K-12 Education Data Systems	645.89
619 AIMSWEB TRAINING	
1950 Services Provided Other School Districts or Coops	3,685.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,525.95

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

PRC Program Function Object	2009 Value
111 After School Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	11,114.98



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

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

PRC Program Function Object	2009 Value
111 After School Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,290.54
5XX Other Purchased Services	148.00
6XX Supplies and Materials	2,215.38
	14,768.90
111 Subtotal	
119 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	20,429.29
2XX Personal Services - Employee Benefits	2,974.60
	23,403.89
119 Subtotal	
139 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	3,246.20
2XX Personal Services - Employee Benefits	1,494.84
3XX Purchased Professional and Technical Services	30.00
5XX Other Purchased Services	714.67
6XX Supplies and Materials	4,039.00
810 Dues and Fees	460.00
	9,984.71
139 Subtotal	
168 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	1,092.45
169 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,849.45
6XX Supplies and Materials	1,381.76
	4,231.21
169 Subtotal	
229 Resource Transfers Dist/Coops	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,525.20
2XX Personal Services - Employee Benefits	401.23
3XX Purchased Professional and Technical Services	2,676.00
5XX Other Purchased Services	640.52



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

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

PRC Program Function Object	2009 Value
419 Subtotal	464.50
420 ALLEGIANCE REFUND	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	274.57
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	33.00
222X Educational Media Services	
2XX Personal Services - Employee Benefits	33.00
25XX Support Services - Business	
2XX Personal Services - Employee Benefits	27.50
26XX Operation and Maintenance of Plant Services	
2XX Personal Services - Employee Benefits	21.45
27XX Student Transportation Services	
2XX Personal Services - Employee Benefits	5.94
280 Special Education - Local and State	
1XXX Instruction	
2XX Personal Services - Employee Benefits	33.00
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
2XX Personal Services - Employee Benefits	20.09
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
2XX Personal Services - Employee Benefits	0.43
610 Adult Continuing Education Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1.91
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
2XX Personal Services - Employee Benefits	0.11
910 Food Services	
31XX Food Services	
2XX Personal Services - Employee Benefits	27.50
420 Subtotal	478.50
500 FUNDS TRANSFERRED	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	1,125.00
501 FUNDS TRANSFERRED	
1XX Regular Education Programs - Elementary/Secondary	



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

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

PRC Program Function Object	2009 Value
501 FUNDS TRANSFERRED	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	1,725.58
619 AIMSWEB TRAINING	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,337.42
6XX Supplies and Materials	348.08
619 Subtotal	3,685.50
870 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	10,363.75
6XX Supplies and Materials	5,190.00
870 Subtotal	15,553.75
871 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
31XX Food Services	
6XX Supplies and Materials	1,169.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,933.28

Schedule Of Changes Worksheet

Beginning Fund Balance	80,193.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96,525.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,933.28	(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	685.00	(4b)
		-685.00
		-685.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	69,101.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 After School Program	16,261.00	14,768.90	1,492.10
119 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,403.89	23,403.89	0.00
139 Gifted and Talented	9,984.71	9,984.71	0.00
168 Title IV, Part A, Safe & Drug-Free	1,092.45	1,092.45	0.00
169 Title IV, Part A, Safe & Drug-Free	4,232.00	4,231.21	0.79
229 Resource Transfers Dist/Coops	7,359.48	7,359.48	0.00
279 Medicaid	1,616.78	363.78	1,253.00
319 Title I, Part A, Improving Basic Programs	21,527.00	21,526.93	0.07
409 Resource Transfers Dist/Coops	1,423.93	0.00	1,423.93
419 ALLEGIANCE REFUND 08-09	0.00	464.50	-464.50
420 ALLEGIANCE REFUND	3,343.98	478.50	2,865.48
459 State OTO Indian Education for All	1,949.34	0.00	1,949.34
500 FUNDS TRANSFERRED	0.00	1,125.00	-1,125.00
501 FUNDS TRANSFERRED	0.00	1,725.58	-1,725.58
529 KEDS PAYMENT	645.89	0.00	645.89
619 AIMSWEB TRAINING	3,685.50	3,685.50	0.00
870 State OTO Capital Invest & Deferred Maintenance	0.00	15,553.75	-15,553.75
871 State OTO FullTime Kindergarten Startup	0.00	1,169.10	-1,169.10
Total	96,525.95	106,933.28	-10,407.33



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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	922.48	932.50
1340 Fees for Adult Education	260.00	360.00
1510 Interest Earnings	276.75	166.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,459.23	1,458.57

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

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,350.00
2XX Personal Services - Employee Benefits	0.00	208.44
3XX Purchased Professional and Technical Services	850.00	270.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,500.00	0.00
2XX Personal Services - Employee Benefits	10.19	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,360.19	1,828.44

Schedule Of Changes Worksheet

Beginning Fund Balance	6,124.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,458.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,828.44	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,754.51	(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	170.96	115.61
5300 Operating Transfers from Other Funds	0.00	1,026.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	170.96	1,141.61

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	4,481.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,141.61	(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)	5,623.30	(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
1110 District Tax Levy	9,687.56	10,002.03
1510 Interest Earnings	116.10	159.45
3281 State Technology Aid	1,151.90	2,512.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,955.56	12,673.50

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		
3XX Purchased Professional and Technical Services	2,035.23	177.03
5XX Other Purchased Services	1,425.60	1,425.60
6XX Supplies and Materials	5,294.59	8,135.01
810 Dues and Fees	0.00	505.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,755.42	10,242.64

Schedule Of Changes Worksheet

Beginning Fund Balance	5,840.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,673.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,242.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,271.54	(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	303.23	248.66
3445 State Combined Fund School Block Grant	1,712.23	1,725.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,015.46	1,973.90

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	8,935.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,973.90	(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)	10,909.50	(5)



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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	89,853.47	95,016.35
1510 Interest Earnings	2,227.01	1,337.73
3120 State Guaranteed Tax Base Aid	33,390.79	33,694.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	125,471.27	130,048.55

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	70,000.00	75,000.00
850 Interest on Debt	56,915.00	52,890.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	127,215.00	128,190.00

Schedule Of Changes Worksheet

Beginning Fund Balance	31,926.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130,048.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128,190.00	(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)	33,784.55	(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	2,554.54	1,644.41
1900 Other Revenue from Local Sources	73.00	50.00
1910 Rentals	335.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,962.54	1,694.41

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	66,985.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,694.41	(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)	68,179.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	14,518.37	14,907.37
1510 Interest Earnings	579.18	778.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,097.55	15,686.12

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,622.00	3,676.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,622.00	3,676.02

Schedule Of Changes Worksheet

Beginning Fund Balance	22,758.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,686.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,676.02	(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)	34,768.54	(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
6100 Material Prior Period Revenue Adjustments	-297.83	-4,601.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	-297.83	-4,601.82

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	20,963.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-4,601.82	(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)	16,361.29	(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
1510 Interest Earnings	1,218.06	1,021.44
1900 Other Revenue from Local Sources	72,443.15	78,303.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,661.21	79,325.05

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	69,296.99	76,481.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,296.99	76,481.42

Schedule Of Changes Worksheet

Beginning Fund Balance	28,434.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,325.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,481.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,277.79	(5)



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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	43,969.00	42,300.00
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	634,127.88	638,069.74
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	29,355.14	9,268.30
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,542.61	1,389.42
XX	XXX 26XX 41X	Energy Utility Services	37,172.11	35,347.72
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	29,293.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,293.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,763.32
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,182.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	81,017.91
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: 78%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	54,117.01	0.00	0.00	0.00
280	1XXX	2XX	6,599.52	0.00	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	1,115.00	0.00	0.00	0.00
280	1XXX	6XX	15,964.38	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	3,222.00	0.00	0.00	0.00
Totals			81,017.91	0.00	0.00	81,017.91

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 Improvements	128,565.00	0.00	0.00	0.00	128,565.00
Buildings	2,085,216.00	0.00	0.00	0.00	2,085,216.00
Machinery and Equipment	167,363.00	0.00	0.00	0.00	167,363.00
Totals at Historical Cost	2,381,144.00	0.00	0.00	0.00	2,381,144.00
Less Accumulated Depreciation For:					
Improvement Accum	30,031.00	0.00	0.00	0.00	30,031.00
Building Accum	318,818.00	0.00	0.00	0.00	318,818.00
Machinery and Equipment Accum	46,373.00	0.00	0.00	0.00	46,373.00
Total Accumulated Depreciation	395,222.00	0.00	0.00	0.00	395,222.00
Governmental Activities, Capital Assets, net	1,985,922.00	0.00	0.00	0.00	1,985,922.00

* 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
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Total Depreciation for FY2009

*** 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							
07/15/2000	960,000.00	0.00	55,000.00	0.00	905,000.00	60,000.00	845,000.00
05/01/1990	40,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Compensated Absences	67,813.61	0.00	0.00	0.00	67,813.61	0.00	0.00
Loans Payable	9,403.31	0.00	0.00	0.00	9,403.31	0.00	0.00
Total Governmental Activity Long-Term Liabilities	1,077,216.92	0.00	75,000.00	0.00	1,002,216.92	80,000.00	845,000.00

* 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.