



Trustees' Financial Summary

FY2008-09

Submit ID: 0244-75433351

13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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: Jennifer Mettler

Phone #: (406) 778-2577

(Signature)

(Date)

Chair, Board of Trustees: Michael Gentilini

(Signature)

(Date)

County Superintendent: Brenda J. Wood

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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 #
008	Girl Scout Grant	LOCAL	13-0244-008	
018	K-12 Ed Data Systems	STATE	13-0244	
068	Capital Invest and Def Maint	STATE	13-0244	
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
102	BANK OF BAKER FITNESS GRANT	LOCAL		
103	Exxon Grant	LOCAL		
105	Big Sky Games Grant	LOCAL	13-0244-105	
106	Blue Rock Grant	LOCAL		
111	BIG CountrySpecial Education Coop	LOCAL	SPEECH	
145	ESEA Title II, Part A	FEDERAL	1302441407	84.367A
146	Title II Part A	FEDERAL	1302441408	84.367
165	ESEA Title IV Part A	FEDERAL	1302441607	84.186A
308	Gifted and Talented	STATE	13-0244	State
311	ESEA Title I Part A	FEDERAL	1302443108	84.010A
367	OTO Indian Ed for All	STATE	13-0244	
368	Indian Ed For All -08	STATE	13-0244	
369	INDIAN ED FY09	STATE	13-0244	
414	Small Rural Schools Achievement Program	FEDERAL	S358A070519	84.358A
454	Carl D Perkins Vocational Grant	FEDERAL	1302448107BG	84.048A
724	Career and Vocational/Technical Ed	STATE	13024407	
775	IDEA Part B	FEDERAL	099627707ALLO	84.027



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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)	9,378,090.36	1,518,529.80	65,631.41	481.08
02	Taxes Receivable - Real and Personal (120-149)	1,283.56	186.28	2.33	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				3,416.62
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,379,373.92	1,518,716.08	65,633.74	3,897.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,283.56	186.28	2.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,283.56	186.28	2.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				3,416.62
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,378,090.36	1,518,529.80	65,631.41	481.08
52	TOTAL FUND BALANCE/EQUITY	9,378,090.36	1,518,529.80	65,631.41	3,897.70
53	TOTAL LIABILITIES AND FUND BALANCE	9,379,373.92	1,518,716.08	65,633.74	3,897.70



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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)	99,904.69	344,385.99	6,134,860.36	909,988.72
02	Taxes Receivable - Real and Personal (120-149)	174.41			19.86
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,429.58	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,079.10	344,385.99	6,136,289.94	910,008.58
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	174.41			19.86
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	174.41			19.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	99,904.69	344,385.99	6,136,289.94	909,988.72
52	TOTAL FUND BALANCE/EQUITY	99,904.69	344,385.99	6,136,289.94	909,988.72
53	TOTAL LIABILITIES AND FUND BALANCE	100,079.10	344,385.99	6,136,289.94	910,008.58



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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)	6,858.76			38,840.89
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	6,858.76			38,840.89
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)	6,858.76			38,840.89
52	TOTAL FUND BALANCE/EQUITY	6,858.76			38,840.89
53	TOTAL LIABILITIES AND FUND BALANCE	6,858.76			38,840.89



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
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)	2,637,122.89	8,975,223.71		104,819.18
02	Taxes Receivable - Real and Personal (120-149)				25.97
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	2,637,122.89	8,975,223.71		104,845.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				25.97
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				25.97
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)	2,637,122.89	8,975,223.71		104,819.18
52	TOTAL FUND BALANCE/EQUITY	2,637,122.89	8,975,223.71		104,819.18
53	TOTAL LIABILITIES AND FUND BALANCE	2,637,122.89	8,975,223.71		104,845.15



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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)	17,981.65	10,421,480.78		
02	Taxes Receivable - Real and Personal (120-149)		200.79		
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	17,981.65	10,421,681.57		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		200.79		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		200.79		
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)	17,981.65	10,421,480.78		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	17,981.65	10,421,480.78		
53	TOTAL LIABILITIES AND FUND BALANCE	17,981.65	10,421,681.57		



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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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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)	105,342.49		100,634.26	
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	105,342.49		100,634.26	
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	105,342.49		100,634.26	
52	TOTAL FUND BALANCE/EQUITY	105,342.49		100,634.26	
53	TOTAL LIABILITIES AND FUND BALANCE	105,342.49		100,634.26	



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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)	64,805.89	106,827.83		
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	64,805.89	106,827.83		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	43,591.71	106,827.83		
24	Other Current Liabilities (621-679)	21,214.18			
35	TOTAL LIABILITIES	64,805.89	106,827.83		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	64,805.89	106,827.83		



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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	418.00	764.24
1111 District Levy - Real Property	0.00	619.46
1190 Penalties and Interest on Taxes	337.26	0.00
1330 Tuition from Schl Dists Outside State	6,595.20	5,939.36
1510 Interest Earnings	159,992.60	136,700.35
1900 Other Revenue from Local Sources	1,940.84	2,260.26
1910 Rentals	0.00	360.00
3110 Direct State Aid	1,070,373.86	1,101,821.16
3111 Quality Educator	131,370.76	131,338.35
3112 At Risk Student	7,947.29	7,594.90
3113 Indian Education For All	8,078.40	8,098.80
3114 American Indian Achievement Gap	1,200.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	66,129.96	83,665.58
3117 State Tuition for State Placement	2,281.60	2,878.40
3444 State School Block Grant	393,917.65	396,911.42
3445 State Combined Fund School Block Grant	0.00	50,000.00
3460 Montana Oil and Gas Tax	3,248,626.54	5,000,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,099,209.96	6,930,552.28

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	1,356,588.21	1,310,986.74
2XX Personal Services - Employee Benefits	125,825.96	135,812.29
4XX Purchased Property Services	16,636.89	16,360.97
5XX Other Purchased Services	777.44	597.00
6XX Supplies and Materials	19,041.77	14,874.50
21XX Support Services - Students		
1XX Personal Services - Salaries	63,576.00	66,888.25
2XX Personal Services - Employee Benefits	5,033.29	5,589.22
3XX Purchased Professional and Technical Services	136.00	198.00
5XX Other Purchased Services	62.00	878.05
6XX Supplies and Materials	1,845.25	492.42
222X Educational Media Services		
1XX Personal Services - Salaries	70,618.61	72,949.39
2XX Personal Services - Employee Benefits	5,071.73	5,768.63
5XX Other Purchased Services	221.50	0.00
6XX Supplies and Materials	6,331.16	500.16
23XX Support Services - General Administration		



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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					
			1XX Personal Services - Salaries	77,981.87	74,305.97
			2XX Personal Services - Employee Benefits	6,480.55	6,003.00
			3XX Purchased Professional and Technical Services	4,276.50	5,775.00
			5XX Other Purchased Services	65,029.20	61,973.36
			6XX Supplies and Materials	246.00	300.75
			810 Dues and Fees	10,784.00	8,901.00
			8XX Other Expenditures	1,582.17	1,628.81
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	161,488.10	162,356.79
			2XX Personal Services - Employee Benefits	22,879.47	21,403.73
			5XX Other Purchased Services	8,019.47	9,163.25
			6XX Supplies and Materials	1,484.93	1,495.70
			810 Dues and Fees	1,435.00	1,546.00
			8XX Other Expenditures	1,551.79	127.50
25XX Support Services - Business					
			1XX Personal Services - Salaries	65,403.17	74,807.42
			2XX Personal Services - Employee Benefits	8,368.71	5,223.78
			3XX Purchased Professional and Technical Services	330.00	330.00
			4XX Purchased Property Services	557.50	88.20
			5XX Other Purchased Services	1,872.39	3,875.13
			6XX Supplies and Materials	1,266.70	788.86
			810 Dues and Fees	453.00	315.00
			8XX Other Expenditures	0.00	214.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	243,747.33	242,436.26
			2XX Personal Services - Employee Benefits	52,049.68	47,422.28
			3XX Purchased Professional and Technical Services	670.00	0.00
			4XX Purchased Property Services	98,736.49	106,802.12
			5XX Other Purchased Services	1,153.00	429.00
			6XX Supplies and Materials	19,272.94	12,823.62
27XX Student Transportation Services					
			5XX Other Purchased Services	6,290.26	3,399.33
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	127,135.56	134,654.00
			2XX Personal Services - Employee Benefits	30,244.68	28,438.27
			5XX Other Purchased Services	3,459.70	3,485.14
			6XX Supplies and Materials	8,472.30	7,056.31
21XX Support Services - Students					
			1XX Personal Services - Salaries	32,193.50	24,438.30
			2XX Personal Services - Employee Benefits	5,159.70	3,140.89
			3XX Purchased Professional and Technical Services	4,729.57	1,117.51



Trustees' Financial Summary

FY2008-09

Submit ID: 0244-75433351

13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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	
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			4XX Purchased Property Services	65.00	0.00	
			5XX Other Purchased Services	206.13	0.00	
			6XX Supplies and Materials	827.33	588.70	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	25,277.49	46,964.31	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			1XX Personal Services - Salaries	4,617.81	18,048.90	
			2XX Personal Services - Employee Benefits	467.04	2,070.77	
			5XX Other Purchased Services	1,005.35	787.25	
			6XX Supplies and Materials	5,766.17	10,572.31	
	365	OTO Indian Education for All				
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	2,232.00	2,448.00	
			6XX Supplies and Materials	603.81	154.93	
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services	138.46	0.00	
		222X	Educational Media Services			
			6XX Supplies and Materials	72.02	0.00	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			1XX Personal Services - Salaries	106,226.28	92,145.22	
			2XX Personal Services - Employee Benefits	13,853.49	13,104.55	
			4XX Purchased Property Services	0.00	1,369.03	
			5XX Other Purchased Services	45.00	60.00	
			6XX Supplies and Materials	19,513.74	11,020.74	
			7XX Property and Equipment Acquisition	5,698.00	0.00	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	11,670.00	9,929.97	
			2XX Personal Services - Employee Benefits	1,125.92	931.89	
	420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction			
			1XX Personal Services - Salaries	54,704.23	90,567.57	
			2XX Personal Services - Employee Benefits	5,551.38	7,520.58	
			5XX Other Purchased Services	25.00	0.00	
			6XX Supplies and Materials	3,599.20	7,735.50	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	1,015.00	1,360.00	
			2XX Personal Services - Employee Benefits	5.84	8.15	
			3XX Purchased Professional and Technical Services	0.00	1,275.00	



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services	40,013.78	45,727.19
			6XX Supplies and Materials	3,396.80	689.29
			810 Dues and Fees	1,090.00	1,090.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	4,792.60	3,602.35
			2XX Personal Services - Employee Benefits	88.45	53.07
			5XX Other Purchased Services	127,346.06	120,808.45
			6XX Supplies and Materials	4,672.75	7,338.85
			810 Dues and Fees	2,500.00	2,500.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	39,552.21	51,542.21
			2XX Personal Services - Employee Benefits	9,907.10	12,748.16
			5XX Other Purchased Services	360.60	563.25
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	7,950.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,252,553.08	3,253,488.09

Schedule Of Changes Worksheet

Beginning Fund Balance					5,701,026.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,930,552.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,253,488.09	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,378,090.36	(5)



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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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	38.44	70.64
1111 District Levy - Real Property	0.00	42.78
1190 Penalties and Interest on Taxes	26.21	0.00
1510 Interest Earnings	41,287.72	34,947.50
3302 State Payment in Lieu of Taxes - FWP	252.04	0.00
3444 State School Block Grant	5,410.58	5,451.70
3460 Montana Oil and Gas Tax	250,000.00	500,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	297,014.99	540,512.62

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	11,416.34	15,275.86
2XX Personal Services - Employee Benefits	1,043.89	1,096.14
24XX Support Services - School Administration		
1XX Personal Services - Salaries	19,137.58	32,156.43
2XX Personal Services - Employee Benefits	1,740.41	4,469.53
25XX Support Services - Business		
1XX Personal Services - Salaries	9,392.30	13,777.93
2XX Personal Services - Employee Benefits	948.55	1,099.10
27XX Student Transportation Services		
5XX Other Purchased Services	178,655.53	169,002.70
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	1,584.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	223,918.60	236,877.69



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,214,894.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						540,512.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						236,877.69	(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)						1,518,529.80	(5)



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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	0.00	0.06
1111 District Levy - Real Property	0.00	0.21
1510 Interest Earnings	2,791.00	1,144.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,791.00	1,144.68

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		
6XX Supplies and Materials	673.95	221.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	673.95	221.25

Schedule Of Changes Worksheet

Beginning Fund Balance	64,707.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,144.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	221.25	(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)	65,631.41	(5)



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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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	99.20	5.82
1611 National School Lunch Program	45,131.89	55,033.40
1623 Milk Sales	1,780.00	0.00
1632 Daily Adult Sales	3,423.00	0.00
3220 State Food Services Match	93.24	125.74
4550 Federal Child Nutrition	29,721.83	40,438.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,249.16	95,603.25

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

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	40,919.64	34,463.67
2XX Personal Services - Employee Benefits	6,895.25	5,551.47
5XX Other Purchased Services	0.00	525.81
6XX Supplies and Materials	35,967.91	55,218.37
810 Dues and Fees	725.50	90.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	84,508.30	95,849.32

Schedule Of Changes Worksheet

Beginning Fund Balance	8,041.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,603.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	95,849.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year 3,416.62 Less Last Year 7,314.84 (4a)	-3,898.22	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	-3,898.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,897.70	(5)



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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
1110 District Tax Levy	1.74	5.38
1111 District Levy - Real Property	0.00	3.04
1190 Penalties and Interest on Taxes	1.31	0.00
1510 Interest Earnings	4,790.68	1,870.15
3302 State Payment in Lieu of Taxes - FWP	201.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,994.73	1,878.57

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		
5XX Other Purchased Services	280.00	4,540.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	280.00	4,540.00

Schedule Of Changes Worksheet

Beginning Fund Balance	102,566.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,878.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,540.00	(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)	99,904.69	(5)



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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	8,957.91	3,745.93
2240 County Retirement Distribution	446,420.87	476,846.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	455,378.78	480,592.21

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	255,449.31	265,743.65
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	9,061.93	9,422.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	11,660.56	12,187.60
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,853.67	12,912.94
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	30,660.77	32,188.87
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,724.62	15,066.21
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	35,305.98	37,044.86
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,584.06	20,939.37
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,003.25	3,609.22
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	655.22	2,711.88
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	16,313.19	0.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,700.30	15,294.88
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,723.41	2,566.11
710 School Sponsored Extracurricular Activities		



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	149.52	190.43
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	366.66	275.63
8XX Community Services Programs		
33XX Community Services		
2XX Personal Services - Employee Benefits	8,944.63	8,560.07
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	11,647.11	12,145.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	431,804.19	450,859.94

Schedule Of Changes Worksheet

Beginning Fund Balance	314,653.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	480,592.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	450,859.94	(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)	344,385.99	(5)



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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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
018 K-12 Ed Data Systems	
3680 K-12 Education Data Systems	1,336.44
068 Capital Invest and Def Maint	
1510 Interest Earnings	373.25
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1510 Interest Earnings	308,654.09
1900 Other Revenue from Local Sources	32,475.62
081 Subtotal	341,129.71
097 ACCELERATED LGST FUNDS	
1510 Interest Earnings	4,827.86
102 BANK OF BAKER FITNESS GRANT	
1900 Other Revenue from Local Sources	592.00
103 Exxon Grant	
1920 Contributions/Donations from Private Sources	500.00
106 Blue Rock Grant	
1510 Interest Earnings	188.10
1920 Contributions/Donations from Private Sources	9,250.00
106 Subtotal	9,438.10
111 BIG CountrySpecial Education Coop	
5710 Special Education Resources Transferred from Other School Districts or Coop	27,102.60
145 ESEA Title II, Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,331.71
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,818.58
6100 Material Prior Period Revenue Adjustments	300.00
146 Subtotal	3,118.58
165 ESEA Title IV Part A	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,000.00
308 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	16,205.00
311 ESEA Title I Part A	
4200 Title I, Part A, Improving Basic Programs	62,389.00
367 OTO Indian Ed for All	
1510 Interest Earnings	83.18
368 Indian Ed For All -08	
1510 Interest Earnings	73.65
369 INDIAN ED FY09	
3650 OTO Indian Education for All	3,869.44



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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
414 Small Rural Schools Achievement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,397.89
6100 Material Prior Period Revenue Adjustments	0.00
414 Subtotal	10,397.89
454 Carl D Perkins Vocational Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,532.00
724 Career and Vocational/Technical Ed	
3900 State Career & Technical Ed Entitlement	4,263.00
775 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	75,300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	579,863.41

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

PRC Program Function Object	2009 Value
018 K-12 Ed Data Systems	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,347.10
068 Capital Invest and Def Maint	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
725 Major Construction Services	15,433.30
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	5,629.62
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	77,130.76
2XX Personal Services - Employee Benefits	8,787.11
4XX Purchased Property Services	32,571.61
5XX Other Purchased Services	1,350.21
6XX Supplies and Materials	29,981.52
8XX Other Expenditures	275.00
081 Subtotal	155,725.83
102 BANK OF BAKER FITNESS GRANT	
8XX Community Services Programs	



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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
311 ESEA Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	48,010.00
2XX Personal Services - Employee Benefits	14,379.00
	62,389.00
311 Subtotal	
367 OTO Indian Ed for All	
365 OTO Indian Education for All	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,050.00
5XX Other Purchased Services	4,106.19
	11,156.19
367 Subtotal	
414 Small Rural Schools Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	4,693.44
2XX Personal Services - Employee Benefits	746.00
3XX Purchased Professional and Technical Services	2,300.00
5XX Other Purchased Services	2,658.45
	10,397.89
414 Subtotal	
454 Carl D Perkins Vocational Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,532.73
724 Career and Vocational/Technical Ed	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	90.00
6XX Supplies and Materials	4,173.00
	4,263.00
724 Subtotal	
775 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	53,500.00
2XX Personal Services - Employee Benefits	21,800.00
	75,300.00
775 Subtotal	



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

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 402,034.83

Schedule Of Changes Worksheet

Beginning Fund Balance	5,958,461.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	579,863.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	402,034.83	(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)	6,136,289.94	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
018 K-12 Ed Data Systems	1,336.44	1,347.10	-10.66
068 Capital Invest and Def Maint	373.25	15,433.30	-15,060.05
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	341,129.71	155,725.83	185,403.88
097 ACCELERATED LGST FUNDS	4,827.86	0.00	4,827.86
102 BANK OF BAKER FITNESS GRANT	592.00	592.00	0.00
103 Exxon Grant	500.00	139.90	360.10
106 Blue Rock Grant	9,438.10	0.00	9,438.10
111 BIG CountrySpecial Education Coop	27,102.60	27,102.60	0.00
145 ESEA Title II, Part A	12,331.71	12,331.71	0.00
146 Title II Part A	3,118.58	3,118.58	0.00
165 ESEA Title IV Part A	2,000.00	2,000.00	0.00
308 Gifted and Talented	16,205.00	16,205.00	0.00
311 ESEA Title I Part A	62,389.00	62,389.00	0.00
367 OTO Indian Ed for All	83.18	11,156.19	-11,073.01
368 Indian Ed For All -08	73.65	0.00	73.65
369 INDIAN ED FY09	3,869.44	0.00	3,869.44
414 Small Rural Schools Achievement Program	10,397.89	10,397.89	0.00
454 Carl D Perkins Vocational Grant	4,532.00	4,532.73	-0.73
724 Career and Vocational/Technical Ed	4,263.00	4,263.00	0.00



Trustees' Financial Summary

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13 Fallon County
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
775 IDEA Part B	75,300.00	75,300.00	0.00
Total	<u>579,863.41</u>	<u>402,034.83</u>	<u>177,828.58</u>



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13 Fallon County
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**** Recalculated ****

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	3.95	6.69
1111 District Levy - Real Property	0.00	3.52
1190 Penalties and Interest on Taxes	2.01	0.00
1510 Interest Earnings	43,586.26	15,768.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,592.22	15,778.86

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	19,938.71	18,828.81
2XX Personal Services - Employee Benefits	4,439.27	4,470.84
3XX Purchased Professional and Technical Services	5,170.00	6,310.00
4XX Purchased Property Services	2,842.49	2,040.00
6XX Supplies and Materials	2,495.95	4,605.50
7XX Property and Equipment Acquisition	8,420.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,306.42	36,255.15

Schedule Of Changes Worksheet

Beginning Fund Balance	930,465.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,778.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,255.15	(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)	909,988.72	(5)



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13 Fallon County
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**** Recalculated ****

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	1,000.00	1,000.00
1510 Interest Earnings	409.33	49.39
1982 Summer Session - Driver's Education Fees	350.00	700.00
3260 State Driver's Education Reimbursement	3,202.82	2,990.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,962.15	4,739.86

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	7,066.39	4,029.70
2XX Personal Services - Employee Benefits	393.82	170.65
6XX Supplies and Materials	330.75	1,263.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,790.96	5,464.18

Schedule Of Changes Worksheet

Beginning Fund Balance	7,583.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,739.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,464.18	(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)	6,858.76	(5)



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**** Recalculated ****

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	1,471.81	869.32
5300 Operating Transfers from Other Funds	7,950.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,421.81	869.32

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		
1XX Personal Services - Salaries	1,490.57	283.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,490.57	283.32

Schedule Of Changes Worksheet

Beginning Fund Balance	38,254.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	869.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	283.32	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,840.89	(5)



Trustees' Financial Summary

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13 Fallon County
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**** Recalculated ****

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	71,343.80	41,300.43
3281 State Technology Aid	2,562.73	5,649.54
3445 State Combined Fund School Block Grant	65,946.27	16,447.46
3460 Montana Oil and Gas Tax	600,000.00	700,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	739,852.80	763,397.43

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	8,931.90	2,008.75
4XX Purchased Property Services	4,228.34	10,254.12
5XX Other Purchased Services	0.00	575.90
6XX Supplies and Materials	38,147.77	127,301.64
7XX Property and Equipment Acquisition	1,248.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	7,500.00	0.00
2XX Personal Services - Employee Benefits	42.32	0.00
6XX Supplies and Materials	1,867.00	735.00
22XX Educational Media Services		
1XX Personal Services - Salaries	0.00	8,500.00
2XX Personal Services - Employee Benefits	0.00	50.79
4XX Purchased Property Services	160.00	160.00
6XX Supplies and Materials	25,092.97	3,341.07
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	927.90
24XX Support Services - School Administration		
5XX Other Purchased Services	7,186.00	3,956.75
6XX Supplies and Materials	20,559.00	10,250.97
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	1,124.70	0.00
4XX Purchased Property Services	2,330.00	780.00
6XX Supplies and Materials	7,838.00	12,950.29
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
4XX Purchased Property Services	1,546.00	0.00
6XX Supplies and Materials	14,035.92	84.83



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

141,837.92

181,878.01

Schedule Of Changes Worksheet

Beginning Fund Balance						2,055,603.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						763,397.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						181,878.01	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,637,122.89	(5)



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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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	102,393.48	106,647.36
3460 Montana Oil and Gas Tax	2,500,000.00	5,280,703.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,602,393.48	5,387,351.08

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		
1XX Personal Services - Salaries	254,860.51	369,161.27
2XX Personal Services - Employee Benefits	42,620.97	51,539.83
3XX Purchased Professional and Technical Services	3,494.99	5,310.00
4XX Purchased Property Services	1,255.00	704.00
5XX Other Purchased Services	0.00	30.51
6XX Supplies and Materials	66,408.57	93,016.65
21XX Support Services - Students		
1XX Personal Services - Salaries	1,000.00	500.00
2XX Personal Services - Employee Benefits	0.00	2.87
3XX Purchased Professional and Technical Services	393.00	102.00
5XX Other Purchased Services	571.90	0.00
6XX Supplies and Materials	780.30	2,592.28
222X Educational Media Services		
1XX Personal Services - Salaries	1,250.00	500.00
2XX Personal Services - Employee Benefits	6.81	2.87
6XX Supplies and Materials	5,141.09	3,469.54
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,000.00	0.00
2XX Personal Services - Employee Benefits	5.45	0.00
3XX Purchased Professional and Technical Services	5,500.00	3,000.00
5XX Other Purchased Services	2,228.87	538.10
6XX Supplies and Materials	1,892.11	11,306.53
24XX Support Services - School Administration		
1XX Personal Services - Salaries	33,580.31	30,925.34
2XX Personal Services - Employee Benefits	2,733.06	4,070.37
5XX Other Purchased Services	4,265.99	1,384.11
6XX Supplies and Materials	7,275.49	6,951.55
8XX Other Expenditures	294.34	1,365.76
25XX Support Services - Business		
1XX Personal Services - Salaries	5,784.31	18,356.15
2XX Personal Services - Employee Benefits	32.26	1,421.69
5XX Other Purchased Services	3,342.05	2,882.65



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility 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			
			6XX Supplies and Materials	364.05	1,560.40
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	17,582.80	35,598.05
			2XX Personal Services - Employee Benefits	4,399.69	10,144.69
			4XX Purchased Property Services	12,618.83	30,958.91
			5XX Other Purchased Services	698.82	0.00
			6XX Supplies and Materials	20,069.69	58,336.76
			7XX Property and Equipment Acquisition	9,000.00	0.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	144.40	0.00
			7XX Property and Equipment Acquisition	0.00	16,210.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,500.00	10,147.23
			2XX Personal Services - Employee Benefits	0.00	812.76
		21XX Support Services - Students			
			1XX Personal Services - Salaries	1,000.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,000.00	1,500.00
			2XX Personal Services - Employee Benefits	21.80	8.61
			4XX Purchased Property Services	264.30	0.00
			5XX Other Purchased Services	13,289.15	0.00
			6XX Supplies and Materials	3,600.49	0.00
			7XX Property and Equipment Acquisition	5,908.81	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	0.00	3,303.80
			6XX Supplies and Materials	2,271.86	692.58
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	0.00	14,062.67
			6XX Supplies and Materials	309.18	23,000.41
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	10,000.00	8,351.23
			2XX Personal Services - Employee Benefits	758.59	629.43
			6XX Supplies and Materials	0.00	4,559.09



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

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

555,519.84 829,010.69

Schedule Of Changes Worksheet

Beginning Fund Balance						4,416,883.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,387,351.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						829,010.69	(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)						8,975,223.71	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	5.52	5.95
1111 District Levy - Real Property	0.00	2.72
1190 Penalties and Interest on Taxes	3.97	0.00
1510 Interest Earnings	4,941.20	2,363.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,950.69	2,372.21

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		
830 Special Assessments	2,282.25	2,282.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,282.25	2,282.25

Schedule Of Changes Worksheet

Beginning Fund Balance	104,729.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,372.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,282.25	(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)	104,819.18	(5)



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**** Recalculated ****

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	737.60	414.88
1900 Other Revenue from Local Sources	1,582.80	1,623.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,320.40	2,037.98

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	500.00	736.00
8XX Other Expenditures	1,030.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,530.08	736.00

Schedule Of Changes Worksheet

Beginning Fund Balance	16,679.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,037.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	736.00	(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)	17,981.65	(5)



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**** Recalculated ****

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	154.93	146.16
1111 District Levy - Real Property	0.00	61.12
1190 Penalties and Interest on Taxes	132.97	0.00
1510 Interest Earnings	483,126.48	305,988.06
3460 Montana Oil and Gas Tax	2,086,103.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,569,517.62	306,195.34

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		
6XX Supplies and Materials	80.00	116.00
25XX Support Services - Business		
7XX Property and Equipment Acquisition	9,801.93	6,524.88
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	11,001.50	8,495.40
4XX Purchased Property Services	244,806.80	368,741.71
6XX Supplies and Materials	46,127.48	28,184.71
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	2,600.00	35,689.00
4XX Purchased Property Services	24,876.00	0.00
7XX Property and Equipment Acquisition	185,295.55	197,264.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	524,589.26	645,016.45



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance		10,760,301.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		306,195.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		645,016.45	(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)		10,421,480.78	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	4,186.35	2,623.80
1920 Contributions/Donations from Private Sources	19,501.72	10,128.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,688.07	12,752.23

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	7,572.75	7,750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,572.75	7,750.00

Schedule Of Changes Worksheet

Beginning Fund Balance	100,340.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,752.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,750.00	(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)	105,342.49	(5)



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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	184,661.09	134,491.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	184,661.09	134,491.96

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	194,390.40	121,446.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	194,390.40	121,446.76

Schedule Of Changes Worksheet

Beginning Fund Balance	87,589.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	134,491.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	121,446.76	(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)	100,634.26	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	72,643.84	49,134.80
XX	39X 1XXX 112	Certified Teacher Staff Salaries	107,810.03	93,645.22
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	1,906,166.04	1,925,059.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,321.27	17,938.41
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	403.40	440.59
XX	XXX 26XX 41X	Energy Utility Services	110,804.15	117,344.11
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	152,772.92	185,574.75
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	18,877.30
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	32,522.63	8,246.00
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	280.00	4,540.00



Trustees' Financial Summary

FY2008-09

Submit ID: 0244-75433351

13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	57,546.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	57,546.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	19,179.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	82,866.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	249,883.43
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: 100%



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	134,654.00	0.00	0.00	0.00
280	1XXX	2XX	28,438.27	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	3,485.14	0.00	0.00	0.00
280	1XXX	6XX	7,056.31	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	24,438.30	0.00	0.00	0.00
280	21XX	2XX	3,140.89	0.00	0.00	0.00
280	21XX	3XX	1,117.51	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	588.70	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	46,964.31	0.00	0.00	0.00
Totals			249,883.43	0.00	0.00	249,883.43

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

FY2008-09

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13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	66,001.00	0.00	0.00	0.00	66,001.00
Land Improvements	461,497.43	0.00	180,084.75	0.00	641,582.18
Buildings	5,339,446.08	0.00	15,278.90	0.00	5,354,724.98
Machinery and Equipment	640,776.72	0.00	32,128.75	26,300.00	646,605.47
Totals at Historical Cost	6,507,721.23	0.00	227,492.40	26,300.00	6,708,913.63
Less Accumulated Depreciation For:					
Improvement Accum	130,106.35	0.00	11,166.08	0.00	141,272.43
Building Accum	2,649,120.85	0.00	142,522.87	0.00	2,791,643.72
Machinery and Equipment Accum	312,727.43	0.00	45,805.93	18,627.25	339,906.11
Total Accumulated Depreciation	3,091,954.63	0.00	199,494.88	18,627.25	3,272,822.26
Governmental Activities, Capital Assets, net	3,415,766.60	0.00	27,997.52	7,672.75	3,436,091.37

* 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
Unallocated	199,524.88	0.00	0.00
Total Depreciation for FY2009	199,524.88	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2008-09

Submit ID: 0244-75433351

13 Fallon County
0244 Baker K-12 Schools

**** Recalculated ****

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*							
Compensated Absences	230,643.53	11,709.40	0.00	0.00	242,352.93	242,352.93	0.00
Other	26,199.54	0.00	10,786.00	0.00	15,413.54	10,452.00	4,961.54
Total Governmental Activity Long-Term Liabilities	256,843.07	11,709.40	10,786.00	0.00	257,766.47	252,804.93	4,961.54

* 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.