



# Trustees' Financial Summary

**FY2008-09**

**Submit ID: 0006-93522891**

**01 Beaverhead County  
0006 Beaverhead County H S**

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Evelyn Mull

**Phone #:** (406) 683-2361

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

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

**Chair, Board of Trustees:** Gary Love

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

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

**County Superintendent:** Emily Mae Rebish

\_\_\_\_\_  
(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 #
101	FCCLA YRBS	LOCAL	LOCAL	
111	AIMS-KEDS PAYMENTS TO SCHOOLS	LOCAL	L	
113	ALTA CARE MEDICAID	LOCAL	LOCAL	
114	MiSC MEDICAID REIMBRUSEMENTS	LOCAL	LOCAL	
130	Gifted and Talented	STATE	010061308	State
144	Title II Part A	FEDERAL	0100061406	84.367
163	Title IV Safe and Drug-Free Schools	FEDERAL	0100061606	84.186A
220	Keith Lloyd Scholarship	LOCAL		
221	Evelyn Lloyd Scholarship	LOCAL		
222	Stewart Scholarship	LOCAL		
223	Whitworth Scholarship	LOCAL		
313	Title I, Part A, Accountability	FEDERAL	0100063108	84.348A
314	Title I, Part A, Improving Basic Programs	FEDERAL	0100063106	84.010A
333	Stauffer Scholarship	LOCAL		
334	Ralph McFadden Scholarship	LOCAL		
361	IN STATE TREATMENT GRANT	LOCAL	LOCAL	
364	WEATHERIZATION AND DEFERRED MAINT	STATE	LOCAL	
365	State OTO Indian Education for All	STATE	STATE	state
366	CAPITAL INVESTMENT	STATE	LOCAL	
391	Vo Ed Agriculture	STATE	STATE	State
394	Vo Ed Family & Consumer Science	STATE	STATE	State
395	Vo Ed Business/Marketing	STATE	STATE	State
396	Vo Ed All Career & Tech Ed Programs	STATE	STATE	State
456	IDEA-B (Trans from Coop)	FEDERAL	39-9703-77-06	84.027A
604	Title II, Part D, Ed Technology	FEDERAL	010066006	84.318
823	Carl Perkins Basic Grant	FEDERAL	0100068105BG	84.048A



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### Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
<b>01</b>	Cash & Investments (101-119) Less Warrants Payable (620)	499,690.94	16,436.48	927,391.93	
<b>02</b>	Taxes Receivable - Real and Personal (120-149)	84,633.52	23,859.94	3,169.92	
<b>03</b>	Taxes Receivable - Protested (150-159)	19,173.60	4,987.55	2,153.33	
<b>04</b>	Receivables from Other Funds (160-179)				
<b>05</b>	Due From Other Governments (180)				
<b>06</b>	Other Current Assets (190-210)				
<b>07</b>	Inventories (220 & 230)				
<b>08</b>	Prepaid Expenses (240)				
<b>09</b>	Deposits (250)				
<b>20</b>	<b>TOTAL ASSETS AND OTHER DEBITS</b>	603,498.06	45,283.97	932,715.18	
<b>LIABILITIES</b>					
<b>21</b>	Payable to Other Funds (601-606)				
<b>22</b>	Due to Other Governments (611)				
<b>24</b>	Other Current Liabilities (621-679)				
<b>25</b>	Deferred Revenue (680)	103,807.12	28,847.49	5,323.25	
<b>26</b>	Other Liabilities (690-699)				
<b>35</b>	<b>TOTAL LIABILITIES</b>	103,807.12	28,847.49	5,323.25	
<b>FUND BALANCE/EQUITY</b>					
<b>36</b>	Reserve for Inventories (951)				
<b>37</b>	Reserve for Encumbrances (953)	185,194.40	36,183.32	110,162.35	
<b>48</b>	Fund Balance for Budget (961-970)	314,496.54	-19,746.84	817,229.58	
<b>52</b>	<b>TOTAL FUND BALANCE/EQUITY</b>	499,690.94	16,436.48	927,391.93	
<b>53</b>	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	603,498.06	45,283.97	932,715.18	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,291.04	182,873.66	11,153.48	44,828.04
02	Taxes Receivable - Real and Personal (120-149)	69.90			2,420.99
03	Taxes Receivable - Protested (150-159)	24.34			486.11
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			12,374.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,385.28	182,873.66	23,527.48	47,735.14
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	94.24			2,907.10
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	94.24			2,907.10
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				1,000.00
48	Fund Balance for Budget (961-970)	11,291.04	182,873.66	23,527.48	43,828.04
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,291.04	182,873.66	23,527.48	44,828.04
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,385.28	182,873.66	23,527.48	47,735.14



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,826.56		6,574.81	25,346.77
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20,826.56		6,574.81	25,346.77
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	20,826.56		6,574.81	25,346.77
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20,826.56		6,574.81	25,346.77
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20,826.56		6,574.81	25,346.77



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	303,355.15	423,048.19		
02	Taxes Receivable - Real and Personal (120-149)	4,133.34			
03	Taxes Receivable - Protested (150-159)	945.23			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	308,433.72	423,048.19		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,078.57			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	5,078.57			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,400.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	301,955.15	423,048.19		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	303,355.15	423,048.19		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	308,433.72	423,048.19		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		45,189.70		
02	Taxes Receivable - Real and Personal (120-149)		3,430.42		
03	Taxes Receivable - Protested (150-159)		502.91		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		49,123.03		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,933.33		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		3,933.33		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		45,189.70		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		45,189.70		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		49,123.03		



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



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,202.27		170,835.17	13,488.84
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	33,202.27		170,835.17	13,488.84
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	33,202.27		170,835.17	13,488.84
52	<b>TOTAL FUND BALANCE/EQUITY</b>	33,202.27		170,835.17	13,488.84
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	33,202.27		170,835.17	13,488.84



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	102,428.82	36,613.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	102,428.82	36,613.70		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	102,428.82	36,613.70		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	102,428.82	36,613.70		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	102,428.82	36,613.70		



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



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## Balance Sheet

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



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

01 - General Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	962,684.95	1,034,410.19
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	21,072.44
1510 Interest Earnings	12,350.44	6,983.84
1900 Other Revenue from Local Sources	49.40	2,507.20
3110 Direct State Aid	1,153,558.82	1,146,999.09
3111 Quality Educator	85,442.15	82,130.96
3112 At Risk Student	13,137.23	12,019.25
3113 Indian Education For All	8,302.80	7,976.40
3114 American Indian Achievement Gap	1,200.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	59,699.67	62,652.99
3120 State Guaranteed Tax Base Aid	359,095.04	351,086.40
3444 State School Block Grant	227,573.11	229,302.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,883,093.61	2,958,541.43

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	915,319.12	993,003.69
2XX Personal Services - Employee Benefits	191,698.61	202,862.47
5XX Other Purchased Services	1,316.28	3,544.88
6XX Supplies and Materials	147,924.17	148,226.46
7XX Property and Equipment Acquisition	35,838.43	8,930.00
8XX Other Expenditures	86.50	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	57,072.96	58,956.00
2XX Personal Services - Employee Benefits	7,383.77	7,806.19
4XX Purchased Property Services	211.95	0.00
6XX Supplies and Materials	11,403.19	11,326.40
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	100,729.45	101,822.73
2XX Personal Services - Employee Benefits	12,944.51	13,752.13
3XX Purchased Professional and Technical Services	7,723.15	0.00
5XX Other Purchased Services	12,851.29	13,082.68
6XX Supplies and Materials	11,914.59	9,848.97
8XX Other Expenditures	7,207.33	22,311.96
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	102,453.60	101,840.68
2XX Personal Services - Employee Benefits	17,218.00	19,581.13
5XX Other Purchased Services	10,153.42	12,338.82



# Trustees' Financial Summary

FY2008-09

Submit ID: 0006-93522891

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

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

PRC	Program	Function	Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>24XX Support Services - School Administration</b>					
			6XX Supplies and Materials	13,616.64	1,873.44
			8XX Other Expenditures	546.00	454.00
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	156,213.07	163,790.03
			2XX Personal Services - Employee Benefits	41,398.58	43,813.07
			3XX Purchased Professional and Technical Services	19,222.58	32,130.30
			4XX Purchased Property Services	162,573.42	130,491.92
			5XX Other Purchased Services	10,427.00	15,390.00
			6XX Supplies and Materials	32,306.48	43,567.54
			7XX Property and Equipment Acquisition	148,745.14	64,054.57
<b>280 Special Education - Local and State</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	86,885.09	102,988.31
			2XX Personal Services - Employee Benefits	22,717.02	28,423.47
			3XX Purchased Professional and Technical Services	885.72	1,370.99
			6XX Supplies and Materials	6,555.58	4,329.10
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Coopera	6,045.84	6,263.89
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	238,517.00	240,921.00
			6XX Supplies and Materials	9,000.00	9,000.00
<b>710 School Sponsored Extracurricular Activities</b>					
<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	62,246.88	69,051.22
			6XX Supplies and Materials	26,477.99	24,580.13
<b>720 School Sponsored Athletics</b>					
<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	140,053.84	141,250.32
			6XX Supplies and Materials	72,581.51	73,182.29
<b>999 Undistributed</b>					
<b>61XX Operating Transfers to Other Funds</b>					
			910 Operating Transfers to Other Funds	20,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,928,465.70</u>	<u>2,926,160.78</u>



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						489,793.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,958,541.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,926,160.78	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	N/A	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	185,194.40	Less Last Year	207,678.01	(4b)		-22,483.61	
						-22,483.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						499,690.94	(5)



# Trustees' Financial Summary

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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	226,152.49	367,846.58
1420 Trans Fees from Other Schl Dists Within State	59,876.49	0.00
2220 County On-Schedule Trans Reimb	161,453.29	173,094.00
3210 State On-Schedule Trans Reimb	159,058.36	161,460.04
3444 State School Block Grant	8,687.57	8,753.60
6100 Material Prior Period Revenue Adjustments	0.00	-64,427.30

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>615,228.20</u>	<u>646,726.92</u>
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	54,938.99	62,407.47
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	7,061.58	7,361.71
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	42,360.67
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	227,087.24	246,316.54
2XX Personal Services - Employee Benefits	39,283.53	40,754.35
3XX Purchased Professional and Technical Services	35,049.71	736.00
4XX Purchased Property Services	41,903.52	6,449.94
5XX Other Purchased Services	29,108.91	18,485.08
6XX Supplies and Materials	126,464.91	93,391.73
7XX Property and Equipment Acquisition	18,875.00	36,375.00
8XX Other Expenditures	19,386.21	18,755.90
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
971 Residual Equity Transfers Out	50,000.00	75,000.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>649,159.60</u>	<u>648,394.39</u>
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# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						-13,808.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						646,726.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						648,394.39 (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	36,183.32	Less Last Year	4,270.46	(4b)		31,912.86
						31,912.86 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,436.48 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	232,862.02	31,077.64
1510 Interest Earnings	16,942.24	24,817.66
1900 Other Revenue from Local Sources	9,225.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	259,029.26	55,895.30

### 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	12,220.00	0.00
7XX Property and Equipment Acquisition	0.00	330,243.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,220.00	330,243.62

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,091,577.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,895.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	330,243.62	(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       110,162.35   Less Last Year       0.00                   (4b)	110,162.35	
		110,162.35 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	927,391.93	(5)



# Trustees' Financial Summary

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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
1110 District Tax Levy	2,965.02	636.61
1510 Interest Earnings	98.14	318.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,063.16	954.79

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,336.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	954.79	(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)	11,291.04	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	3,427.05	985.08
2240 County Retirement Distribution	293,351.37	390,774.91
6100 Material Prior Period Revenue Adjustments	0.00	-18,674.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	296,778.42	373,085.22

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

PRC Program Function Object	2008 Value	2009 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	171,344.58	181,275.17
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	8,561.41	8,808.99
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	22,977.60	24,247.02
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	17,230.87	17,622.49
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	20,941.45	21,949.16
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	28,849.63	31,369.25
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	15,318.80	17,311.12
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	8,331.42	11,015.08
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	6,644.19	7,772.02
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	14,440.49	14,910.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	314,640.44	336,280.88



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						146,069.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						373,085.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						336,280.88	(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)						182,873.66	(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:

<b>PRC Revenue</b>	<b>2009 Value</b>
<b>111 AIMS-KEDS PAYMENTS TO SCHOOLS</b>	
1900 Other Revenue from Local Sources	1,154.35
<b>113 ALTA CARE MEDICAID</b>	
3355 Medicaid - Miscellaneous	89,718.06
<b>114 MiSC MEDICAID REIMBRUSEMENTS</b>	
3355 Medicaid - Miscellaneous	9,923.82
<b>130 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	20,086.00
<b>144 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,061.00
<b>163 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,594.00
<b>314 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	113,251.00
<b>361 IN STATE TREATMENT GRANT</b>	
3610 Services for Significant Needs Students	12,000.00
<b>365 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	3,810.96
<b>391 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	1,836.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,211.00
<b>395 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,395.00
<b>396 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	2,555.00
<b>456 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	17,000.00
<b>604 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	734.00
<b>823 Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	23,535.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	316,865.19

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

<b>PRC Program Function Object</b>	<b>2009 Value</b>
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# Trustees' Financial Summary

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

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

PRC Program Function Object	2009 Value
<b>313 Title I, Part A, Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	1,047.39
<b>313 Subtotal</b>	3,036.98
<b>314 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	63,634.00
2XX Personal Services - Employee Benefits	40,100.00
3XX Purchased Professional and Technical Services	5,500.00
6XX Supplies and Materials	4,017.00
<b>314 Subtotal</b>	113,251.00
<b>361 IN STATE TREATMENT GRANT</b>	
<b>361 Services for Significant Needs Students</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,167.60
2XX Personal Services - Employee Benefits	1,832.40
<b>361 Subtotal</b>	12,000.00
<b>364 WEATHERIZATION AND DEFERRED MAINT</b>	
<b>364 OTO Weatherization/Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	14,368.24
<b>365 State OTO Indian Education for All</b>	
<b>365 OTO Indian Education for All</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,854.46
<b>366 CAPITAL INVESTMENT</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
6XX Supplies and Materials	19,349.29
<b>391 Vo Ed Agriculture</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,836.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,211.00
<b>395 Vo Ed Business/Marketing</b>	





# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						90,057.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						316,865.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						344,650.03	(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	38,745.00	(4b)	-38,745.00		
						-38,745.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,527.48	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 FCCLA YRBS	0.00	1,000.00	-1,000.00
111 AIMS-KEDS PAYMENTS TO SCHOOLS	1,154.35	2,271.95	-1,117.60
113 ALTA CARE MEDICAID	89,718.06	89,718.06	0.00
114 MiSC MEDICAID REIMBRUSEMENTS	9,923.82	793.05	9,130.77
130 Gifted and Talented	20,086.00	20,086.00	0.00
144 Title II Part A	16,061.00	16,061.00	0.00
163 Title IV Safe and Drug-Free Schools	2,594.00	2,594.00	0.00
313 Title I, Part A, Accountability	0.00	3,036.98	-3,036.98
314 Title I, Part A, Improving Basic Programs	113,251.00	113,251.00	0.00
361 IN STATE TREATMENT GRANT	12,000.00	12,000.00	0.00
364 WEATHERIZATION AND DEFERRED MAINT	0.00	14,368.24	-14,368.24
365 State OTO Indian Education for All	3,810.96	1,854.46	1,956.50
366 CAPITAL INVESTMENT	0.00	19,349.29	-19,349.29
391 Vo Ed Agriculture	1,836.00	1,836.00	0.00
394 Vo Ed Family & Consumer Science	1,211.00	1,211.00	0.00
395 Vo Ed Business/Marketing	1,395.00	1,395.00	0.00
396 Vo Ed All Career & Tech Ed Programs	2,555.00	2,555.00	0.00
456 IDEA-B (Trans from Coop)	17,000.00	17,000.00	0.00
604 Title II, Part D, Ed Technology	734.00	734.00	0.00
823 Carl Perkins Basic Grant	23,535.00	23,535.00	0.00
<b>Total</b>	<b>316,865.19</b>	<b>344,650.03</b>	<b>-27,784.84</b>



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	17,735.07	30,960.69
1340 Fees for Adult Education	945.00	1,070.00
1510 Interest Earnings	1,728.35	890.95
1900 Other Revenue from Local Sources	0.00	31.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20,408.42	32,952.85

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

PRC Program Function Object	2008 Value	2009 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	15,527.02	21,584.14
2XX Personal Services - Employee Benefits	2,055.96	2,203.09
6XX Supplies and Materials	13,759.16	7,813.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	31,342.14	31,601.10

### Schedule Of Changes Worksheet

Beginning Fund Balance	44,054.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,952.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,601.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00    Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   1,000.00   Less Last Year           1,578.56                   (4b)	-578.56	
		-578.56 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,828.04	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	475.68	0.00
1982 Summer Session - Driver's Education Fees	4,731.00	7,790.00
3260 State Driver's Education Reimbursement	6,302.32	7,232.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,509.00	15,022.48

### 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	8,544.50	8,510.00
6XX Supplies and Materials	6,369.56	5,712.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,914.06	14,222.72

### Schedule Of Changes Worksheet

Beginning Fund Balance	20,026.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,022.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,222.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	20,826.56	(4)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2008 Value	2009 Value
1910 Rentals	12,211.67	2,828.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,211.67	2,828.98

### 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		
8XX Other Expenditures	0.00	4,983.70
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	10,985.30	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,985.30	4,983.70

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,729.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,828.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,983.70	(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)	6,574.81	(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	107.78	181.29
5300 Operating Transfers from Other Funds	20,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20,107.78	181.29

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	25,165.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year        0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year        0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,346.77	(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	47,954.29	51,711.08
1510 Interest Earnings	9,499.72	6,247.18
3281 State Technology Aid	2,680.34	5,665.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	60,134.35	63,623.53

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	5,989.51	67,216.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,989.51	67,216.21

### Schedule Of Changes Worksheet

Beginning Fund Balance	305,547.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,623.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,216.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00    Less Last Year           0.00                   (4a)                   0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                   1,400.00   Less Last Year           0.00                   (4b)                   1,400.00		
		1,400.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	303,355.15	(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	3,229.54	2,131.54
1900 Other Revenue from Local Sources	4,105.80	154,878.10
3445 State Combined Fund School Block Grant	24,200.45	24,384.37
9710 Residual Equity Transfers In	50,000.00	75,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	81,535.79	256,394.01

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	600.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	167,254.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	256,394.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	600.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	423,048.19	(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	0.00	45,189.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	45,189.70

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,189.70	(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)	45,189.70	(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
<b>220 Keith Lloyd Scholarship</b>		
1510 Interest Earnings	109.88	181.57
<b>221 Evelyn Lloyd Scholarship</b>		
1510 Interest Earnings	109.88	181.57
<b>222 Stewart Scholarship</b>		
1510 Interest Earnings	599.53	999.32
<b>223 Whitworth Scholarship</b>		
1510 Interest Earnings	219.75	363.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,039.04	1,725.63

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

PRC Program Function Object	2008 Value	2009 Value
<b>220 Keith Lloyd Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
8XX Other Expenditures	260.78	194.99
<b>221 Evelyn Lloyd Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
8XX Other Expenditures	260.78	194.99
<b>223 Whitworth Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
8XX Other Expenditures	521.57	389.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,043.13	779.95



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

81 - Private Purpose Trust (spend interest only)

### Schedule Of Changes Worksheet

Beginning Fund Balance						32,256.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,725.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						779.95 (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)						33,202.27 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	307,183.27	275,302.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	307,183.27	275,302.72

### 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	290,890.41	281,577.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	290,890.41	281,577.11

### Schedule Of Changes Worksheet

Beginning Fund Balance	177,109.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	275,302.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	281,577.11	(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)	170,835.17	(5)



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

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2008 Value	2009 Value
<b>333 Stauffer Scholarship</b>		
1510 Interest Earnings	281.91	448.18
<b>334 Ralph McFadden Scholarship</b>		
1510 Interest Earnings	20.75	32.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	302.66	481.16

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

PRC Program Function Object	2008 Value	2009 Value
<b>333 Stauffer Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
8XX Other Expenditures	1,716.97	1,499.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,716.97	1,499.69

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,507.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	481.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,499.69	(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)	13,488.84	(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	51,219.00	54,420.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	238,517.00	240,921.00
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	915,319.12	993,003.69
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	16,552.96	11,018.74
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	137,174.64	160,370.32
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	56,952.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	56,952.10

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,981.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	82,010.18
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	143,375.76
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

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

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

**Percentage of Special Ed Funding FY2011 Maximum Budget: 100%**



# Trustees' Financial Summary

## FY2008-09

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### Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	102,988.31	0.00	0.00	0.00
280	1XXX	2XX	28,423.47	0.00	0.00	0.00
280	1XXX	3XX	1,370.99	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,329.10	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	6,263.89	0.00	0.00	0.00
<b>Totals</b>			143,375.76	0.00	0.00	143,375.76

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

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY09.



# Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	153,821.24	0.00	0.00	0.00	153,821.24
Land Improvements	541,063.91	0.00	0.00	0.00	541,063.91
Buildings	2,394,288.43	0.00	76,309.42	0.00	2,470,597.85
Machinery and Equipment	2,188,390.71	0.00	248,616.42	135,956.00	2,301,051.13
Totals at Historical Cost	5,277,564.29	0.00	324,925.84	135,956.00	5,466,534.13
Less Accumulated Depreciation For:					
Improvement Accum	215,498.24	0.00	25,598.20	0.00	241,096.44
Building Accum	1,285,235.74	0.00	68,542.09	0.00	1,353,777.83
Machinery and Equipment Accum	1,405,771.98	0.00	198,124.44	135,956.00	1,467,940.42
Total Accumulated Depreciation	2,906,505.96	0.00	292,264.73	135,956.00	3,062,814.69
Governmental Activities, Capital Assets, net	2,371,058.33	0.00	32,661.11	0.00	2,403,719.44

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

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

\*\*\* Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	65,410.72	0.00	0.00
School Administration (24XX)	598.25	0.00	0.00
Operations and Maintenance (26XX)	34,637.39	0.00	0.00
Transportation (27XX)	190,952.37	0.00	0.00
Extracurricular (34XX, 35XX)	666.00	0.00	0.00
Total Depreciation for FY2009	292,264.73	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
<b>Governmental Activities*</b>							
Compensated Absences	110,904.00	8,932.00	0.00	0.00	119,836.00	0.00	119,836.00
Total Governmental Activity Long-Term Liabilities	110,904.00	8,932.00	0.00	0.00	119,836.00	0.00	119,836.00

\* 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.