



Trustees' Financial Summary

FY2009-10

Submit ID: 0861-59287550

**48 Stillwater County
0861 Absarokee Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Sara Kerr

Phone #: (406) 328-4583

(Signature)

(Date)

Chair, Board of Trustees: Diana Scollard

(Signature)

(Date)

County Superintendent: Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY10 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 #
140	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04808611410	84.367
149	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0480861140900	84.367
160	Title IV, Part A, Safe & Drug-Free	FEDERAL	04808611610	84.186A
220	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040550	84.358A
300	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
310	Title I, Part A, Improving Basic Programs	FEDERAL	04808613110	84.010A
320	Jobs for Montana Graduates	STATE	STATE	State
330	Support District Data Systems	STATE	STATE	State
340	State OTO FullTime Kindergarten Startup	STATE	STATE	state
350	ARRA - Title I Part A	FEDERAL	04808619110	84.389
360	Deferred Maintenance & Energy Efficiency	STATE	STATE	NA
370	Quick Start Energy Grants	STATE	STATE	state
640	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
650	State OTO Indian Education for All	STATE	STATE	state
670	Public Health Emergency Preparedness	FEDERAL	Federal	93.069
770	Resource Transfers Dist/Coops	LOCAL	Local	Local



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	149,456.37	25,223.72	124,518.68	8,816.50
02	Taxes Receivable - Real and Personal (120-149)	24,726.93	861.18	2,001.16	
03	Taxes Receivable - Protested (150-159)	1,960.96	77.70	148.84	
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	TOTAL ASSETS AND OTHER DEBITS	176,144.26	26,162.60	126,668.68	8,816.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,687.89	938.88	2,150.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	26,687.89	938.88	2,150.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,901.22			
48	Fund Balance for Budget (961-970)	133,555.15	25,223.72	124,518.68	8,816.50
52	TOTAL FUND BALANCE/EQUITY	149,456.37	25,223.72	124,518.68	8,816.50
53	TOTAL LIABILITIES AND FUND BALANCE	176,144.26	26,162.60	126,668.68	8,816.50



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,501.88	85,194.48	87,343.19	40,246.20
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)			2,014.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,501.88	85,194.48	89,357.19	40,246.20
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	25,501.88	85,194.48	89,357.19	40,246.20
52	TOTAL FUND BALANCE/EQUITY	25,501.88	85,194.48	89,357.19	40,246.20
53	TOTAL LIABILITIES AND FUND BALANCE	25,501.88	85,194.48	89,357.19	40,246.20



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				699.52
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				699.52
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)				699.52
52	TOTAL FUND BALANCE/EQUITY				699.52
53	TOTAL LIABILITIES AND FUND BALANCE				699.52



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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)	131,565.16	1,979.16		
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	131,565.16	1,979.16		
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)	4,228.69			
48	Fund Balance for Budget (961-970)	127,336.47	1,979.16		
52	TOTAL FUND BALANCE/EQUITY	131,565.16	1,979.16		
53	TOTAL LIABILITIES AND FUND BALANCE	131,565.16	1,979.16		



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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)	388.91	9,248.74		4,807.60
02	Taxes Receivable - Real and Personal (120-149)				123.84
03	Taxes Receivable - Protested (150-159)				34.21
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	388.91	9,248.74		4,965.65
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				158.05
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				158.05
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)	388.91	9,248.74		4,807.60
52	TOTAL FUND BALANCE/EQUITY	388.91	9,248.74		4,807.60
53	TOTAL LIABILITIES AND FUND BALANCE	388.91	9,248.74		4,965.65



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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)	10,836.62			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	10,836.62			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	10,836.62			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	10,836.62			
53	TOTAL LIABILITIES AND FUND BALANCE	10,836.62			



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Balance Sheet

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



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,480.63	113,393.64		
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	25,480.63	113,393.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	25,480.63	113,393.64		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	25,480.63	113,393.64		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	25,480.63	113,393.64		



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Balance Sheet

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



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Balance Sheet

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



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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	2009 Value	2010 Value
1110 District Tax Levy	505,597.72	459,465.68
1190 Penalties and Interest on Taxes	778.60	1,368.49
1510 Interest Earnings	6,031.60	1,637.85
1900 Other Revenue from Local Sources	53.93	48.61
3110 Direct State Aid	491,818.19	468,361.26
3111 Quality Educator	57,457.30	54,196.27
3112 At Risk Student	2,491.82	0.00
3113 Indian Education For All	4,059.60	4,039.20
3115 State Spec Ed Allowable Cost Pymt to Districts	34,524.70	33,310.39
3120 State Guaranteed Tax Base Aid	45,672.90	98,515.00
3444 State School Block Grant	119,016.01	119,920.53
3460 Montana Oil and Gas Tax	467.25	54.47
3730 HB645 State Special Education Allowable Costs	0.00	1,615.26
7800 ARRA - State Fiscal Stabilization Fund	0.00	33,018.43

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

1,267,969.62	1,275,551.44
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	652,201.39	610,076.60
2XX Personal Services - Employee Benefits	101,781.83	106,974.56
3XX Purchased Professional and Technical Services	169.00	0.00
6XX Supplies and Materials	31,995.91	45,019.14
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	34,667.23	49,042.34
2XX Personal Services - Employee Benefits	3,931.60	5,103.87
222X Educational Media Services		
6XX Supplies and Materials	2,951.27	4,219.06
23XX Support Services - General Administration		
1XX Personal Services - Salaries	31,289.00	29,484.00
2XX Personal Services - Employee Benefits	4,767.55	5,156.63
3XX Purchased Professional and Technical Services	4,827.00	4,995.63
5XX Other Purchased Services	654.20	729.57
6XX Supplies and Materials	9,352.90	9,722.14
810 Dues and Fees	6,612.00	4,065.75
24XX Support Services - School Administration		
1XX Personal Services - Salaries	49,081.81	50,607.84
2XX Personal Services - Employee Benefits	7,453.03	3,990.87
5XX Other Purchased Services	2,550.98	2,873.15



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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	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	19,648.20	20,239.34
			2XX Personal Services - Employee Benefits	3,113.99	3,788.50
			5XX Other Purchased Services	11,672.00	11,672.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	63,827.68	69,590.59
			2XX Personal Services - Employee Benefits	10,615.74	12,435.45
			3XX Purchased Professional and Technical Services	14,894.84	11,897.92
			4XX Purchased Property Services	48,442.68	44,203.92
			6XX Supplies and Materials	13,383.69	7,691.12
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	68,889.36	60,177.40
			2XX Personal Services - Employee Benefits	9,657.61	11,032.43
			6XX Supplies and Materials	467.79	695.90
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,009.28	3,146.46
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,960.40	2,228.77
			5XX Other Purchased Services	235.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,010.68	2,133.06
			5XX Other Purchased Services	498.00	837.96
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	17,578.68	19,026.78
			6XX Supplies and Materials	67.50	501.25
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	33,018.43
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	26,443.56	26,130.42
			2XX Personal Services - Employee Benefits	3,365.06	3,876.26
			8XX Other Expenditures	250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,264,318.44</u>	<u>1,276,385.11</u>



Trustees' Financial Summary

FY2009-10

Submit ID: 0861-59287550

48 Stillwater County
0861 Absarokee Elem

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

Schedule Of Changes Worksheet

Beginning Fund Balance						139,297.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,275,551.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,276,385.11	(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	15,901.22	Less Last Year	4,908.71	(4b)		10,992.51	
						10,992.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						149,456.37	(5)



Trustees' Financial Summary

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Submit ID: 0861-59287550

48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	46,028.53	12,975.90
1190 Penalties and Interest on Taxes	35.68	86.96
1510 Interest Earnings	96.81	228.32
1900 Other Revenue from Local Sources	3.02	0.00
2220 County On-Schedule Trans Reimb	21,088.48	20,509.19
3210 State On-Schedule Trans Reimb	25,740.68	20,347.20
3444 State School Block Grant	1,371.54	1,381.96
3460 Montana Oil and Gas Tax	44.81	5.22
6100 Material Prior Period Revenue Adjustments	0.00	-4,757.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,409.55	50,777.12

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,571.04	13,880.59
27XX Student Transportation Services		
1XX Personal Services - Salaries	29,908.33	31,059.56
2XX Personal Services - Employee Benefits	6,643.79	8,157.68
3XX Purchased Professional and Technical Services	857.25	634.00
4XX Purchased Property Services	7,832.98	8,113.72
5XX Other Purchased Services	3,666.59	3,681.08
6XX Supplies and Materials	10,296.41	10,409.57
8XX Other Expenditures	112.50	112.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	67,888.89	76,048.70



Trustees' Financial Summary

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48 Stillwater County
0861 Absarokee Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						50,495.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,777.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,048.70	(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)						25,223.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	46,535.09	36,615.68
1190 Penalties and Interest on Taxes	54.49	110.19
1510 Interest Earnings	3,003.46	908.48
1900 Other Revenue from Local Sources	0.65	0.00
3460 Montana Oil and Gas Tax	39.41	4.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,633.10	37,638.94

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	77,915.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	77,915.00

Schedule Of Changes Worksheet

Beginning Fund Balance		164,794.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		37,638.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		77,915.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		124,518.68	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	51.68	53.99
1621 Lunch Sales	45,578.61	42,042.08
3220 State Food Services Match	193.84	217.14
4550 Federal Child Nutrition	24,149.92	24,494.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,974.05	66,807.25

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	173.34	435.00
5XX Other Purchased Services	0.00	254.10
6XX Supplies and Materials	62,912.48	66,710.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,085.82	67,400.06

Schedule Of Changes Worksheet

Beginning Fund Balance	9,409.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,807.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,400.06	(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)	8,816.50	(4)



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	2009 Value	2010 Value
1510 Interest Earnings	572.73	179.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	572.73	179.73

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	25,322.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179.73	(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)	25,501.88	(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	2009 Value	2010 Value
1510 Interest Earnings	717.05	440.21
2240 County Retirement Distribution	190,994.73	166,576.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	191,711.78	167,016.79

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	112,878.11	95,877.21
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,908.16	7,056.30
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,694.82	4,376.28
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,907.16	8,238.89
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,876.39	2,969.23
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,675.47	8,748.13
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,627.07	5,569.04
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,180.09	8,986.03
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	75.26	47.22
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	253.71	284.08
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	192.98	224.14
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,993.68	2,257.81
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,035.84	3,444.36



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				160,298.74	148,078.72

Schedule Of Changes Worksheet

Beginning Fund Balance					66,256.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					167,016.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					148,078.72 (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)					85,194.48 (5)



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	2010 Value
149 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
149 Subtotal	4,440.90
160 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	350.00
5XX Other Purchased Services	880.00
160 Subtotal	1,230.00
220 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	1,462.50
24XX Support Services - School Administration	
1XX Personal Services - Salaries	21,994.12
2XX Personal Services - Employee Benefits	3,373.93
220 Subtotal	26,830.55
300 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,230.00
73X Major Equipment-New	12,812.00
300 Subtotal	20,042.00
310 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	17,570.22
2XX Personal Services - Employee Benefits	1,093.92
310 Subtotal	18,664.14
320 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	3,463.00
330 Support District Data Systems	
368 K-12 Education Data Systems	
1XXX Instruction	
5XX Other Purchased Services	65.40
340 State OTO FullTime Kindergarten Startup	



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	2010 Value
340 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	910.01
350 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	15,000.48
2XX Personal Services - Employee Benefits	1,234.52
350 Subtotal	16,235.00
360 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	4,750.00
4XX Purchased Property Services	1,420.27
6XX Supplies and Materials	1,384.00
360 Subtotal	7,554.27
370 Quick Start Energy Grants	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	48,004.00
670 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	2,750.00
770 Resource Transfers Dist/Coops	
750 ARRA - IDEA, Part B	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	15,000.48
2XX Personal Services - Employee Benefits	6,869.52
770 Subtotal	21,870.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	175,499.29



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						94,636.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						170,219.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						175,499.29	(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)						89,357.19	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
140 Title II, Part A, Teacher/Principal Train/Recruit	3,440.00	3,440.02	-0.02
149 Title II, Part A, Teacher/Principal Train/Recruit	4,440.90	4,440.90	0.00
160 Title IV, Part A, Safe & Drug-Free	1,230.00	1,230.00	0.00
220 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	26,830.55	26,830.55	0.00
300 State OTO Capital Invest & Deferred Maintenance	0.00	20,042.00	-20,042.00
310 Title I, Part A, Improving Basic Programs	18,665.00	18,664.14	0.86
320 Jobs for Montana Graduates	1,500.00	3,463.00	-1,963.00
330 Support District Data Systems	0.00	65.40	-65.40
340 State OTO FullTime Kindergarten Startup	0.00	910.01	-910.01
350 ARRA - Title I Part A	16,235.00	16,235.00	0.00
360 Deferred Maintenance & Energy Efficiency	25,253.97	7,554.27	17,699.70
370 Quick Start Energy Grants	48,004.00	48,004.00	0.00
670 Public Health Emergency Preparedness	2,750.00	2,750.00	0.00
770 Resource Transfers Dist/Coops	21,870.20	21,870.00	0.20
Total	<u>170,219.62</u>	<u>175,499.29</u>	<u>-5,279.67</u>



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	2009 Value	2010 Value
1110 District Tax Levy	6,882.26	7,191.42
1190 Penalties and Interest on Taxes	3.42	14.85
1510 Interest Earnings	725.24	254.48
1900 Other Revenue from Local Sources	0.57	0.80
3460 Montana Oil and Gas Tax	6.84	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,618.33	7,461.55

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

PRC Program Function Object	2009 Value	2010 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	960.00	600.00
6XX Supplies and Materials	961.89	1,332.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,921.89	1,932.64

Schedule Of Changes Worksheet

Beginning Fund Balance	34,717.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,461.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,932.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,246.20	(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	2009 Value	2010 Value
1510 Interest Earnings	29.94	6.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29.94	6.00

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	333.55
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,024.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,024.88	333.55

Schedule Of Changes Worksheet

Beginning Fund Balance	1,027.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	333.55	(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)		699.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	5,697.43	1,487.13
2114 County Metal Mines License Taxes	37,736.24	56,824.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,433.67	58,311.78

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,847.73	15,088.05
6XX Supplies and Materials	7,211.13	49,307.48
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	262.03	398.56
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	314.44	376.42
5XX Other Purchased Services	0.00	57.77
6XX Supplies and Materials	4,776.44	3,833.37
8XX Other Expenditures	675.00	477.75
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	489.12	642.13
5XX Other Purchased Services	709.07	547.39
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	209.62	287.85
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	716.22	929.98
3XX Purchased Professional and Technical Services	8,534.00	5,376.38
4XX Purchased Property Services	13,490.21	13,466.18
6XX Supplies and Materials	3,846.63	13,965.13
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	18,295.00	8,542.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	646.34	819.18
6XX Supplies and Materials	0.00	10,906.90
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
5XX Other Purchased Services	0.00	276.65
6XX Supplies and Materials	1,750.28	0.00
910 Food Services		
31XX Food Services		



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	227.09	287.85
			6XX Supplies and Materials	7,141.10	0.00
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	6,553.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,695.30	125,587.02

Schedule Of Changes Worksheet

Beginning Fund Balance					194,611.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,311.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					125,587.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,228.69	Less Last Year	0.00	(4b)	4,228.69	
					4,228.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					131,565.16	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

25 - State Mining Impact Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	45.53	13.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>45.53</u>	<u>13.95</u>

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		1,965.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13.95 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,979.16 (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	2009 Value	2010 Value
1510 Interest Earnings	357.37	71.74
3281 State Technology Aid	2,506.52	1,284.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,863.89	1,356.06

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	13,275.96
23XX Support Services - General Administration		
6XX Supplies and Materials	950.00	0.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	684.50	2,369.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,634.50	15,645.20

Schedule Of Changes Worksheet

Beginning Fund Balance	14,678.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,356.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,645.20	(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)		388.91 (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	2009 Value	2010 Value
1510 Interest Earnings	129.29	52.65
3445 State Combined Fund School Block Grant	2,093.55	2,109.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,222.84	2,162.11

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		7,086.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,162.11	(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)		9,248.74	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	15,973.29	733.46
1190 Penalties and Interest on Taxes	26.97	36.61
1510 Interest Earnings	30.51	28.46
1900 Other Revenue from Local Sources	3.06	0.00
3460 Montana Oil and Gas Tax	14.60	1.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,048.43	800.23

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	15,000.00	0.00
850 Interest on Debt	540.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,540.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,007.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	800.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	4,807.60	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	271.79	87.07
1910 Rentals	4,650.00	4,952.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,921.79	5,039.07

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	1,096.85	955.56
4XX Purchased Property Services	2,952.10	5,322.00
6XX Supplies and Materials	25.00	252.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,073.95	6,529.68

Schedule Of Changes Worksheet

Beginning Fund Balance	12,327.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,039.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,529.68	(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)	10,836.62	(5)



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Detail Expenditure

Fund	Account	Description	2009 Value	2010 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	55,665.72	46,411.06
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	696,288.52	685,915.37
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,623.00	19,973.36
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	47,467.08	44,434.26
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	28,606.07
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,606.07

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,534.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,192.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	86,778.27
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	60,177.40	0.00	0.00	0.00	
280	1XXX	2XX	11,032.43	819.18	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	695.90	10,906.90	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,146.46	0.00	0.00	0.00	
Totals			75,052.19	11,726.08	0.00	0.00	86,778.27

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 FY10.



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	500.00	0.00	0.00	0.00	500.00
*** Buildings	1,316,405.00	18,861.00	0.00	0.00	1,335,266.00
Machinery and Equipment	288,172.00	0.00	158,175.00	67,966.00	378,381.00
Totals at Historical Cost	1,605,077.00	18,861.00	158,175.00	67,966.00	1,714,147.00
Less Accumulated Depreciation For:					
Building Accum	501,952.00	0.00	22,840.00	0.00	524,792.00
Machinery and Equipment Accum	207,364.00	0.00	28,980.00	0.00	236,344.00
Total Accumulated Depreciation	709,316.00	0.00	51,820.00	0.00	761,136.00
Governmental Activities, Capital Assets, net	895,761.00	18,861.00	106,355.00	67,966.00	953,011.00

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	19,743.00	0.00	0.00
General Administration (23XX)	1,969.00	0.00	0.00
School Administration (24XX)	622.00	0.00	0.00
Financial Administration (25XX)	622.00	0.00	0.00
Operations and Maintenance (26XX)	2,176.00	0.00	0.00
Transportation (27XX)	21,298.00	0.00	0.00
Food Service (31XX)	2,384.00	0.00	0.00
Extracurricular (34XX, 35XX)	3,006.00	0.00	0.00
Total Depreciation for FY2010	51,820.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	77,000.07	4,707.55	0.00	0.00	81,707.62	0.00	81,707.62
Total Governmental Activity Long-Term Liabilities	77,000.07	4,707.55	0.00	0.00	81,707.62	0.00	81,707.62

* 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.