



# Trustees' Financial Summary

**FY2009-10**

**Submit ID: 0862-35961192**

**48 Stillwater County  
0862 Absarokee H S**

**Due Dates:**

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

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

*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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
220	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A075218	84.358A
300	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
310	Vo Ed Agriculture	STATE	State VoEd Funds	State
320	Jobs for Montana Graduates	STATE	STATE	State
330	Support District Data Systems	STATE	STATE	State
340	Vo Ed Family & Consumer Science	STATE	State VoEd Funds	State
360	Vo Ed Business/Marketing	STATE	State VoEd Funds	State
370	Advancing Agriculture Education Program	STATE	State	NA
640	State OTO Weatherization & Deferred Maintenance	STATE	STATE	state
650	State OTO Indian Education for All	STATE	STATE	state
660	Quality Schools Facility Grant	STATE	State	NA
670	Public Health Emergency Preparedness	FEDERAL	Federal	93.069
770	Resource Transfers Dist/Coops	LOCAL	Local	Local
820	Vo Ed Carl Perkins Basic Grant	FEDERAL	04808628110	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>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	107,498.69	30,623.14	70,498.55	
02	Taxes Receivable - Real and Personal (120-149)	21,136.19	1,442.94	1,941.95	
03	Taxes Receivable - Protested (150-159)	904.42	56.60	86.37	
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>	129,539.30	32,122.68	72,526.87	
<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)	22,040.61	1,499.54	2,028.32	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	22,040.61	1,499.54	2,028.32	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	557.39			
48	Fund Balance for Budget (961-970)	106,941.30	30,623.14	70,498.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	107,498.69	30,623.14	70,498.55	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	129,539.30	32,122.68	72,526.87	



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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)	25,847.79	65,044.61	13,128.43	48,759.94
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>	25,847.79	65,044.61	13,128.43	48,759.94
<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)	25,847.79	65,044.61	13,128.43	48,759.94
52	<b>TOTAL FUND BALANCE/EQUITY</b>	25,847.79	65,044.61	13,128.43	48,759.94
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	25,847.79	65,044.61	13,128.43	48,759.94



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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)	11,755.23			2,911.59
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,760.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	13,515.23			2,911.59
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	22,449.95			
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>	22,449.95			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-8,934.72			2,911.59
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-8,934.72			2,911.59
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,515.23			2,911.59



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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)	609,569.57	1,219.05		
04	Receivables from Other Funds (160-179)	22,449.95			
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>	632,019.52	1,219.05		
<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)	629.29			
48	Fund Balance for Budget (961-970)	631,390.23	1,219.05		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	632,019.52	1,219.05		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	632,019.52	1,219.05		



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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)	413.61	5,671.46		10,861.31
02	Taxes Receivable - Real and Personal (120-149)				598.76
03	Taxes Receivable - Protested (150-159)				67.94
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	413.61	5,671.46		11,528.01
<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)				666.70
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				666.70
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	413.61	5,671.46		10,861.31
52	<b>TOTAL FUND BALANCE/EQUITY</b>	413.61	5,671.46		10,861.31
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	413.61	5,671.46		11,528.01



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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)	21,327.57			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21,327.57			
<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	<b>TOTAL LIABILITIES</b>				
<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)	21,327.57			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,327.57			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,327.57			



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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)
<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	<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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<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	<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		Instructional Materials Ctr (76)	Miscellaneous Internal Service (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	<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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<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	<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		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,907.89		75,045.97	3,891.53
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,907.89		75,045.97	3,891.53
<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	2,907.89		75,045.97	3,891.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,907.89		75,045.97	3,891.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,907.89		75,045.97	3,891.53



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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)
<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 - 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	2009 Value	2010 Value
1110 District Tax Levy	452,252.70	354,630.82
1190 Penalties and Interest on Taxes	720.32	978.41
1510 Interest Earnings	2,676.05	991.92
1900 Other Revenue from Local Sources	0.00	0.98
3110 Direct State Aid	415,104.99	396,863.34
3111 Quality Educator	36,668.27	34,277.26
3113 Indian Education For All	2,325.60	2,305.20
3114 American Indian Achievement Gap	200.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,951.80	15,827.07
3120 State Guaranteed Tax Base Aid	10,828.30	75,382.46
3444 State School Block Grant	92,353.53	93,055.42
3730 HB645 State Special Education Allowable Costs	0.00	947.17
7800 ARRA - State Fiscal Stabilization Fund	0.00	27,977.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,030,081.56</b>	<b>1,003,438.03</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	452,388.86	430,570.55
2XX Personal Services - Employee Benefits	66,515.19	72,296.17
5XX Other Purchased Services	5,031.89	820.65
6XX Supplies and Materials	20,807.13	21,930.10
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	41,507.70	34,626.69
2XX Personal Services - Employee Benefits	5,716.68	5,661.19
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	3,869.43	2,527.48
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	31,677.00	29,484.00
2XX Personal Services - Employee Benefits	4,647.99	5,156.63
3XX Purchased Professional and Technical Services	4,496.45	5,498.87
5XX Other Purchased Services	1,032.83	625.40
6XX Supplies and Materials	8,745.87	9,184.91
810 Dues and Fees	0.00	3,877.85
8XX Other Expenditures	3,962.00	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	46,619.29	48,647.47
2XX Personal Services - Employee Benefits	7,054.79	8,471.49
5XX Other Purchased Services	2,550.96	2,862.12



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			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
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	63,827.73	72,350.65
			2XX Personal Services - Employee Benefits	10,113.60	11,839.13
			3XX Purchased Professional and Technical Services	8,714.67	14,215.58
			4XX Purchased Property Services	34,484.48	34,974.37
			6XX Supplies and Materials	6,099.87	6,019.10
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	26,869.48	28,612.30
			2XX Personal Services - Employee Benefits	4,145.88	4,045.16
			6XX Supplies and Materials	748.06	1,171.79
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,864.45	1,845.04
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	3,075.49	344.46
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,130.67	2,433.06
			5XX Other Purchased Services	3,320.00	3,897.53
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	16,009.80	16,681.16
			5XX Other Purchased Services	23.80	0.00
			6XX Supplies and Materials	70.75	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	9,380.47	6,795.92
			5XX Other Purchased Services	2,381.86	1,736.12
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	38,119.60	32,472.98
			6XX Supplies and Materials	906.72	502.92
			810 Dues and Fees	0.00	500.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	27,977.98
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			



# Trustees' Financial Summary

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48 Stillwater County

0862 Absarokee H S

## 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
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	24,710.75	24,588.19
			2XX Personal Services - Employee Benefits	3,365.06	3,876.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,002,421.44</u>	<u>1,014,821.13</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					120,025.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,003,438.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,014,821.13	(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	557.39	Less Last Year	1,701.30	(4b)	-1,143.91	
					-1,143.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					107,498.69	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	16,357.51	25,105.17
1190 Penalties and Interest on Taxes	17.20	39.39
1510 Interest Earnings	434.62	136.51
2220 County On-Schedule Trans Reimb	20,983.04	20,325.20
3210 State On-Schedule Trans Reimb	20,983.05	20,347.20
3444 State School Block Grant	8,883.93	8,951.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>67,659.35</b>	<b>74,904.92</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	8,571.04	12,182.19
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	29,908.39	31,059.53
2XX Personal Services - Employee Benefits	6,450.17	7,963.75
3XX Purchased Professional and Technical Services	857.25	634.00
4XX Purchased Property Services	7,632.97	7,017.70
5XX Other Purchased Services	3,666.59	3,681.08
6XX Supplies and Materials	10,296.36	10,409.56
8XX Other Expenditures	112.50	112.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>67,495.27</b>	<b>73,060.31</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						28,778.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						74,904.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,060.31	(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)						30,623.14	(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	45,349.71	32,571.69
1190 Penalties and Interest on Taxes	50.61	85.90
1510 Interest Earnings	2,962.24	879.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	48,362.56	33,536.98

### 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	125,415.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	125,415.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	162,376.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,536.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	125,415.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	70,498.55	(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	2009 Value	2010 Value
1510 Interest Earnings	517.09	182.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	517.09	182.12

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

PRC Program Function Object	2009 Value	2010 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	25,665.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	182.12	(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)	25,847.79	(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	741.00	374.62
2240 County Retirement Distribution	135,985.00	123,412.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>136,726.00</b>	<b>123,787.41</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	66,218.74	67,924.06
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	5,931.12	5,012.82
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,820.85	4,522.92
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,897.84	7,192.30
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	2,819.08	2,920.28
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,747.34	9,133.31
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,621.91	5,315.44
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,866.67	3,973.61
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	12.59
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	386.17	275.88
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	2,334.45	2,439.72
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,177.44	916.58
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	5,283.26	4,616.94
<b>910 Food Services</b>		



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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,002.00	3,497.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				115,106.87	117,754.16

#### Schedule Of Changes Worksheet

Beginning Fund Balance					59,011.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					123,787.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					117,754.16 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					65,044.61 (5)





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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
<b>310 Vo Ed Agriculture</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	2,480.00
<b>320 Jobs for Montana Graduates</b>	
<b>329 State Miscellaneous Grants</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,305.86
<b>330 Support District Data Systems</b>	
<b>368 K-12 Education Data Systems</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	70.90
<b>340 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	537.00
<b>360 Vo Ed Business/Marketing</b>	
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,282.00
<b>370 Advancing Agriculture Education Program</b>	
<b>327 State - Advancing Agriculture Education</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,500.00
<b>660 Quality Schools Facility Grant</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	17,746.96
<b>670 Public Health Emergency Preparedness</b>	
<b>473 Public Health Emergency Preparedness</b>	
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	1,750.00
<b>770 Resource Transfers Dist/Coops</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	10,462.00
2XX Personal Services - Employee Benefits	3,530.00
<b>770 Subtotal</b>	13,992.00
<b>820 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	



# 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
820 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3,965.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	97,321.04

#### Schedule Of Changes Worksheet

Beginning Fund Balance	36,788.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,660.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	97,321.04	(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
Ending Fund Balance (1 + 2 - 3 + 4)	13,128.43	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
220 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	30,408.01	30,408.01	0.00
300 State OTO Capital Invest & Deferred Maintenance	0.00	21,283.31	-21,283.31
310 Vo Ed Agriculture	2,480.00	2,480.00	0.00
320 Jobs for Montana Graduates	0.00	2,305.86	-2,305.86
330 Support District Data Systems	0.00	70.90	-70.90
340 Vo Ed Family & Consumer Science	537.00	537.00	0.00
360 Vo Ed Business/Marketing	1,282.00	1,282.00	0.00
370 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
660 Quality Schools Facility Grant	17,746.96	17,746.96	0.00
670 Public Health Emergency Preparedness	1,750.00	1,750.00	0.00
770 Resource Transfers Dist/Coops	13,992.00	13,992.00	0.00
820 Vo Ed Carl Perkins Basic Grant	3,965.00	3,965.00	0.00



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

<b>Total</b>	<u>73,660.97</u>	<u>97,321.04</u>	<u>-23,660.07</u>
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# 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	9,783.17	10,483.75
1190 Penalties and Interest on Taxes	4.12	17.49
1510 Interest Earnings	842.23	309.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,629.52	10,810.29

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

PRC Program Function Object	2009 Value	2010 Value
<b>170 Distance Learning</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	225.00	110.00
6XX Supplies and Materials	1,254.21	2,508.75
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	2,110.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,479.21	4,728.75

### Schedule Of Changes Worksheet

Beginning Fund Balance	42,678.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,810.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,728.75	(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)	48,759.94	(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	2009 Value	2010 Value
1311 Driver's Education Fees	4,350.00	3,450.00
1510 Interest Earnings	307.08	104.00
3260 State Driver's Education Reimbursement	1,760.00	2,396.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,417.08</b>	<b>5,950.47</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	5,247.00
4XX Purchased Property Services	435.99	573.55
6XX Supplies and Materials	30.90	159.64
7XX Property and Equipment Acquisition	0.00	22,449.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>466.89</b>	<b>28,430.14</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	13,544.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,950.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,430.14	(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)	-8,934.72	(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	74.67	21.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	74.67	21.59

#### 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	333.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	333.54

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3,223.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	333.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,911.59	(5)



# Trustees' Financial Summary

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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	17,904.49	5,065.65
2114 County Metal Mines License Taxes	51,611.27	62,601.68
6100 Material Prior Period Revenue Adjustments	6,553.85	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>76,069.61</b>	<b>67,667.33</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,454.52	10,069.94
5XX Other Purchased Services	719.33	4,007.15
6XX Supplies and Materials	14,668.61	38,257.61
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	384.31	509.28
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	82.50	0.00
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	314.44	376.42
3XX Purchased Professional and Technical Services	4,261.75	1,872.50
5XX Other Purchased Services	0.00	57.77
6XX Supplies and Materials	5,866.45	4,536.06
8XX Other Expenditures	1,130.00	955.50
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	471.65	642.13
5XX Other Purchased Services	709.04	547.38
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	209.62	287.85
5XX Other Purchased Services	175.00	215.00
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	681.28	885.69
3XX Purchased Professional and Technical Services	15,483.53	7,844.62
4XX Purchased Property Services	25,672.44	13,141.60
6XX Supplies and Materials	5,617.97	9,938.44
7XX Property and Equipment Acquisition	0.00	2,500.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	22,333.65	0.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	279.52	376.42



# 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
	280	Special Education - Local and State			
		1XXX Instruction			
			6XX Supplies and Materials	852.37	3,612.54
	720	School Sponsored Athletics			
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	0.00	553.29
			6XX Supplies and Materials	17,212.12	22,408.31
			8XX Other Expenditures	8,500.00	11,000.00
	910	Food Services			
		31XX Food Services			
			2XX Personal Services - Employee Benefits	227.09	287.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				130,307.19	134,883.35

#### Schedule Of Changes Worksheet

Beginning Fund Balance					698,606.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67,667.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					134,883.35	(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	629.29	Less Last Year	0.00	(4b)	629.29	
					629.29	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					632,019.52	(5)



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

### 25 - State Mining Impact Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	27.01	8.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	27.01	8.57

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

PRC Program Function Object	2009 Value	2010 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	1,210.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,219.05	(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	145.10	39.49
3281 State Technology Aid	2,033.25	1,048.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,178.35	1,087.62

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	81.58	3,812.93
<b>23XX Support Services - General Administration</b>		
6XX Supplies and Materials	950.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	684.50	2,175.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,716.08	5,988.18

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,314.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,087.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,988.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		413.61 (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	21.59	23.65
3445 State Combined Fund School Block Grant	2,731.35	2,752.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,752.94</b>	<b>2,775.76</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance		2,895.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,775.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,671.46 (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	112,280.45	4,734.44
1190 Penalties and Interest on Taxes	167.92	185.09
1510 Interest Earnings	14.42	66.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	112,462.79	4,986.46

### 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	100,000.00	0.00
850 Interest on Debt	2,750.00	0.00
860 Agent Fees/Issuance Costs	475.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	103,225.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,874.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,986.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,861.31	(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	1,817.84	341.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,817.84	341.25

### 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	0.00	1,063.50
4XX Purchased Property Services	0.00	56,424.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	57,487.92

### Schedule Of Changes Worksheet

Beginning Fund Balance	78,474.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		341.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		57,487.92 (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)	21,327.57	(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	2009 Value	2010 Value
1510 Interest Earnings	1,060.25	33.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,060.25	33.37

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
870 Student Scholarships	500.00	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	500.00	1,000.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3,874.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,907.89	(5)



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

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1XXX Revenues from Student Activities	162,843.56	165,555.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	162,843.56	165,555.10

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	162,879.80	150,543.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	162,879.80	150,543.17

#### Schedule Of Changes Worksheet

Beginning Fund Balance	60,034.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	165,555.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150,543.17	(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)	75,045.97	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2009 Value</b>	<b>2010 Value</b>
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	18,738.00	20,079.94
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	457,041.86	464,370.22
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,056.24	18,646.02
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	38,164.60	35,107.36
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,774.24
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,774.24

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,591.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,154.78
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	39,663.25
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%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	28,612.30	0.00	0.00	0.00	
280	1XXX	2XX	4,045.16	376.42	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	1,171.79	3,612.54	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,845.04	0.00	0.00	0.00	
<b>Totals</b>			35,674.29	3,988.96	0.00	0.00	39,663.25

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land	70,000.00	0.00	0.00	0.00	70,000.00
*** Buildings	3,064,331.00	44,562.00	0.00	0.00	3,108,893.00
Machinery and Equipment	294,614.00	0.00	239,690.00	86,741.00	447,563.00
Totals at Historical Cost	3,428,945.00	44,562.00	239,690.00	86,741.00	3,626,456.00
Less Accumulated Depreciation For:					
Building Accum	712,297.00	0.00	41,769.00	0.00	754,066.00
Machinery and Equipment Accum	208,923.00	0.00	37,475.00	0.00	246,398.00
Total Accumulated Depreciation	921,220.00	0.00	79,244.00	0.00	1,000,464.00
Governmental Activities, Capital Assets, net	2,507,725.00	44,562.00	160,446.00	86,741.00	2,625,992.00

\* 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	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	36,690.00	0.00	0.00
General Administration (23XX)	2,298.00	0.00	0.00
School Administration (24XX)	872.00	0.00	0.00
Financial Administration (25XX)	872.00	0.00	0.00
Operations and Maintenance (26XX)	4,279.00	0.00	0.00
Transportation (27XX)	24,011.00	0.00	0.00
Food Service (31XX)	4,517.00	0.00	0.00
Extracurricular (34XX, 35XX)	5,705.00	0.00	0.00
Total Depreciation for FY2010	79,244.00	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-
<b>Governmental Activities*</b>							
Compensated Absences	59,107.07	5,435.24	0.00	0.00	64,542.31	0.00	64,542.31
Total Governmental Activity Long-Term Liabilities	59,107.07	5,435.24	0.00	0.00	64,542.31	0.00	64,542.31

\* 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.