



Trustees' Financial Summary

FY2009-10

Submit ID: 0536-74167370

**28 Madison County
0536 Alder 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: Lisa Morgan

Phone #: (406) 842-5285

(Signature)

(Date)

Chair, Board of Trustees: Kim Hudson

(Signature)

(Date)

County Superintendent: Judi Osborn

(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 #
149	Title II Part A 09	FEDERAL	2805361409	84.367
166	OTO Indian Education for All	STATE	State Grant	
310	Title I A 2010	FEDERAL		
318	Title I, Part A, Improving Basic Programs	FEDERAL	2805363108	84.010A
319	Title I Part A 09	FEDERAL	2805363109	84.010A
366	State OTO Capital Invest & Deferred Maintenance	STATE	State Grant	state
368	KEDS	STATE	State Grant	
370	Deferred Maintenance & Energy Efficiency	STATE		NA
400	Indirect Costs	LOCAL	Local Grant	
401	Interest	LOCAL		
412	Reap	FEDERAL		
416	Rural Low Income (Title VI-B-2)	FEDERAL	S358A053966	84.358B
473	Public Health Emergency Preparedness	FEDERAL		93.069
750	GREAT DIVIDE ARRA	LOCAL		
752	ARRA - Title I Part A	FEDERAL		84.389
810	Bolo Land Company	LOCAL	Local Grant	
812	ALDER DAZE	LOCAL	LOCAL GRANT	
813	Scoob Foundation Grant	LOCAL	Local Grant	
814	Turner Grant	LOCAL	Local Grant	
815	First Madison Valley Bank Grant	LOCAL	Local Grant	
816	Sheridan Alder Park District	LOCAL		
817	FRASER DONATION	LOCAL		
910	Budget Amendment			



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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)	15,206.11	1,616.89		
02	Taxes Receivable - Real and Personal (120-149)	2,957.25			
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	18,163.36	1,616.89		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,957.25			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,957.25			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	15,206.11	1,616.89		
52	TOTAL FUND BALANCE/EQUITY	15,206.11	1,616.89		
53	TOTAL LIABILITIES AND FUND BALANCE	18,163.36	1,616.89		



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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)		8,573.20	26,812.16	
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		8,573.20	26,812.16	
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)				
48	Fund Balance for Budget (961-970)		8,573.20	26,812.16	
52	TOTAL FUND BALANCE/EQUITY		8,573.20	26,812.16	
53	TOTAL LIABILITIES AND FUND BALANCE		8,573.20	26,812.16	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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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)	0.69	0.07		
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	0.69	0.07		
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)				
48	Fund Balance for Budget (961-970)	0.69	0.07		
52	TOTAL FUND BALANCE/EQUITY	0.69	0.07		
53	TOTAL LIABILITIES AND FUND BALANCE	0.69	0.07		



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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)		20,413.55		
02	Taxes Receivable - Real and Personal (120-149)		245.10		
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		20,658.65		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		245.10		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		245.10		
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)		20,413.55		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		20,413.55		
53	TOTAL LIABILITIES AND FUND BALANCE		20,658.65		



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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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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)			4,483.49	
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			4,483.49	
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			4,483.49	
52	TOTAL FUND BALANCE/EQUITY			4,483.49	
53	TOTAL LIABILITIES AND FUND BALANCE			4,483.49	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	58,364.59	60,020.66
1114 District Levy - Pers Prop/Mobile Homes	69.78	0.00
1190 Penalties and Interest on Taxes	216.50	40.16
1510 Interest Earnings	364.34	70.21
1900 Other Revenue from Local Sources	114.82	127.88
3110 Direct State Aid	56,155.62	60,534.60
3111 Quality Educator	6,601.14	6,084.00
3112 At Risk Student	220.76	0.00
3113 Indian Education For All	428.40	448.80
3114 American Indian Achievement Gap	200.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,122.70	3,108.89
3444 State School Block Grant	12,444.38	12,538.96
3730 HB645 State Special Education Allowable Costs	0.00	186.05
7800 ARRA - State Fiscal Stabilization Fund	0.00	3,808.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	138,303.03	147,369.03

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	59,798.33	68,927.00
2XX Personal Services - Employee Benefits	5,459.88	5,749.00
3XX Purchased Professional and Technical Services	325.00	0.00
5XX Other Purchased Services	3,462.85	391.08
6XX Supplies and Materials	11,229.43	1,561.45
8XX Other Expenditures	241.61	291.60
222X Educational Media Services		
6XX Supplies and Materials	215.45	341.96
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,778.64	10,076.23
2XX Personal Services - Employee Benefits	149.72	177.14
3XX Purchased Professional and Technical Services	2,922.16	1,601.90
5XX Other Purchased Services	273.14	198.20
6XX Supplies and Materials	1,502.37	459.86
8XX Other Expenditures	1,771.30	1,781.66
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,974.54	4,466.88
2XX Personal Services - Employee Benefits	330.55	365.29
3XX Purchased Professional and Technical Services	1,000.00	1,527.00
4XX Purchased Property Services	8,175.78	6,919.65



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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				
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	6,618.91	6,758.86
			6XX Supplies and Materials	2,059.15	445.57
		27XX Student Transportation Services			
			5XX Other Purchased Services	2,159.05	536.38
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	12,816.45
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	49.90	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	4,496.64	4,744.69
	780 ARRA - State Fiscal Stabilization Fund				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	3,808.82
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	5,836.21	6,142.99
			2XX Personal Services - Employee Benefits	486.14	594.67
			5XX Other Purchased Services	216.70	0.00
			6XX Supplies and Materials	0.00	1,313.96
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries	1,000.00	2,500.00
			6XX Supplies and Materials	500.00	2,357.07
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	606.17	0.00
			4XX Purchased Property Services	0.00	1,000.00
			6XX Supplies and Materials	0.00	650.00
		910 Subtotal		2,106.17	6,507.07
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			138,639.62	148,505.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,342.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						147,369.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						148,505.36	(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)						15,206.11	(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
1510 Interest Earnings	20.83	3.95
2220 County On-Schedule Trans Reimb	2,998.18	1,919.35
3210 State On-Schedule Trans Reimb	2,998.18	1,919.35
3444 State School Block Grant	158.93	160.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,176.12	4,002.79

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	5,996.35	3,838.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,996.35	3,838.69

Schedule Of Changes Worksheet

Beginning Fund Balance		1,452.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,002.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,838.69	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,616.89	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	3.84	0.64
1621 Lunch Sales	1,897.50	2,150.46
3220 State Food Services Match	17.56	17.56
4550 Federal Child Nutrition	3,822.63	5,162.50
6100 Material Prior Period Revenue Adjustments	0.00	-17.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,741.53	7,313.60

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	5,535.46	7,915.26
8XX Other Expenditures	71.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,606.74	7,915.26

Schedule Of Changes Worksheet

Beginning Fund Balance	601.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,313.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,915.26	(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)
	0.00	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	145.66	24.56
2240 County Retirement Distribution	11,457.97	13,446.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,603.63	13,471.35

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	9,509.40	11,281.13
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,057.28	2,050.98
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	330.39	441.06
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	480.38	493.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,377.45	14,266.36

Schedule Of Changes Worksheet

Beginning Fund Balance	9,368.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,471.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,266.36	(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)	8,573.20	(5)



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

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

PRC Revenue	2010 Value
149 Title II Part A 09	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,927.00
310 Title I A 2010	
4200 Title I, Part A, Improving Basic Programs	2,731.00
319 Title I Part A 09	
4200 Title I, Part A, Improving Basic Programs	1,564.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	2,834.97
401 Interest	
1510 Interest Earnings	174.96
412 Reap	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,677.69
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	1,000.00
750 GREAT DIVIDE ARRA	
5700 Resources Transferred from Other School Districts or Cooperatives	5,644.25
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	4,944.00
810 Bolo Land Company	
1900 Other Revenue from Local Sources	10,000.00
812 ALDER DAZE	
1900 Other Revenue from Local Sources	2,000.00
813 Scoob Foundation Grant	
1900 Other Revenue from Local Sources	9,000.00
816 Sheridan Alder Park District	
1900 Other Revenue from Local Sources	2,850.00
817 FRASER DONATION	
1900 Other Revenue from Local Sources	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,847.87

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

PRC Program Function Object	2010 Value
149 Title II Part A 09	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	126.50



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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
815	First Madison Valley Bank Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		249.00
816	Sheridan Alder Park District			
	1XX Regular Education Programs - Elementary/Secondary			
	26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		1,839.62
		2XX Personal Services - Employee Benefits		334.68
				2,174.30
	816 Subtotal			2,174.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				95,935.97

Schedule Of Changes Worksheet

Beginning Fund Balance	54,900.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,847.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	95,935.97	(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)	26,812.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
149 Title II Part A 09	2,927.00	126.50	2,800.50
166 OTO Indian Education for All	0.00	250.00	-250.00
310 Title I A 2010	2,731.00	0.00	2,731.00
318 Title I, Part A, Improving Basic Programs	0.00	4,217.30	-4,217.30
319 Title I Part A 09	1,564.00	0.00	1,564.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	14,061.73	-14,061.73
368 KEDS	0.00	75.58	-75.58



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
370 Deferred Maintenance & Energy Efficiency	2,834.97	3,149.97	-315.00
401 Interest	174.96	0.00	174.96
412 Reap	20,677.69	23,571.41	-2,893.72
473 Public Health Emergency Preparedness	1,000.00	77.94	922.06
750 GREAT DIVIDE ARRA	5,644.25	5,644.25	0.00
752 ARRA - Title I Part A	4,944.00	14,393.01	-9,449.01
810 Bolo Land Company	10,000.00	11,944.98	-1,944.98
812 ALDER DAZE	2,000.00	7,000.00	-5,000.00
813 Scoob Foundation Grant	9,000.00	4,000.00	5,000.00
814 Turner Grant	0.00	5,000.00	-5,000.00
815 First Madison Valley Bank Grant	0.00	249.00	-249.00
816 Sheridan Alder Park District	2,850.00	2,174.30	675.70
817 FRASER DONATION	1,500.00	0.00	1,500.00
Total	67,847.87	95,935.97	-28,088.10



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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	3.60	0.69
3281 State Technology Aid	274.18	147.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	277.78	147.81

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	136.60	0.00
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	288.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	136.60	288.36

Schedule Of Changes Worksheet

Beginning Fund Balance	141.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	147.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	288.36	(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)
	0.69	(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	0.00	0.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.07

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	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.07 (5)



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	5,142.63	4,981.89
1114 District Levy - Pers Prop/Mobile Homes	5.57	0.00
1190 Penalties and Interest on Taxes	18.40	3.42
1510 Interest Earnings	190.62	53.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,357.22	5,038.61

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		15,374.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,038.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		20,413.55	(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
1700 Student Extracurricular Activity Receipts	3,183.87	0.00
1900 Other Revenue from Local Sources	0.00	3,312.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,183.87	3,312.93

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	2,528.84	2,387.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,528.84	2,387.59

Schedule Of Changes Worksheet

Beginning Fund Balance	3,558.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,312.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,387.59	(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)	4,483.49	(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	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	56,979.00	61,655.99
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,324.25	12,895.50
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	498.25
XX	XXX 26XX 41X	Energy Utility Services	7,172.19	6,531.71
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	8,397.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	43,298.70
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	3,294.94
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,294.94

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,098.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	4,744.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	4,744.69
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: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	4,744.69	0.00	0.00	0.00	
Totals			4,744.69	0.00	0.00	0.00	4,744.69

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	Adjust- ments	Additions	Removals	Ending Balance
*** Machinery and Equipment	0.00	0.00	35,088.00	0.00	35,088.00
Totals at Historical Cost	0.00	0.00	35,088.00	0.00	35,088.00
Governmental Activities, Capital Assets, net	0.00	0.00	35,088.00	0.00	35,088.00

* 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
--	------------------------------------	-------------------------------------	--------------------

Total Depreciation for FY2010

*** 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-

Activities

Total Activity Long-Term
Liabilities

* 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.