



# Trustees' Financial Summary

**FY2009-10**

**Submit ID: 1215-35045392**

**34 Park County  
1215 Arrowhead 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:** Sarah Gregie

**Phone #:** (406) 333-4359

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

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

**Chair, Board of Trustees:** Bret DeYoung

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

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

**County Superintendent:** Ed Barich

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

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

## Software

Accounting Package: Black Mountain

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 #
050	MISC.MISC	LOCAL		
055	Public Health Emergency Preparedness	FEDERAL		93.069
089	Donations	LOCAL		
143	Title I, Part A, Accountability	FEDERAL		84.348A
145	Title II, Part D, Ed Technology	FEDERAL		84.318
219	21st Century Community Learning	FEDERAL		84.287
279	Gifted and Talented	STATE	3412151309N	State
319	School Nutrition Grant	STATE		
365	State OTO Indian Education for All	STATE	3412153113	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	341215366	state
367	FT K Start Up	STATE	0607FTKSU	
370	Deferred Maintenance & Energy Efficiency	STATE		NA
399	Insurance Refund	LOCAL		
700	E-RATE REIMBURSEMENTS	FEDERAL	0809WISPWEST	0809
704	Measured Progress	LOCAL		
752	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
756	ARRA - Title I SchoolWide	FEDERAL		84.389A
757	Medicaid	STATE	MACOGO	State
780	Deq Reimbursable	LOCAL		
820	Title I BASIC	FEDERAL	3412153108	0000
830	TITLE II A	FEDERAL	3412151408	0110
831	Title II, Part D, Ed Technology	FEDERAL		84.318
858	SRSA	FEDERAL	S358A072941	358
889	Title IV Safe and Drug-Free Schools	FEDERAL	3412151608	84.186A
890	KEDS Payments to Schools	LOCAL	None	



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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)	100,902.16	16,647.93	159,198.05	3,477.89
02	Taxes Receivable - Real and Personal (120-149)	48,810.75	2,449.43	4,210.07	
03	Taxes Receivable - Protested (150-159)	1,762.90	69.62	384.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	283.88			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	151,759.69	19,166.98	163,792.69	3,477.89
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	627.21			
25	Deferred Revenue (680)	50,573.65	2,519.05	4,594.64	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	51,200.86	2,519.05	4,594.64	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	100,558.83	16,647.93	159,198.05	3,477.89
52	<b>TOTAL FUND BALANCE/EQUITY</b>	100,558.83	16,647.93	159,198.05	3,477.89
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	151,759.69	19,166.98	163,792.69	3,477.89



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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)	391.06	41,318.08	70,678.49	
02	Taxes Receivable - Real and Personal (120-149)	6.94			
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>	398.00	41,318.08	70,678.49	
<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)	6.94		4,776.94	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6.94		4,776.94	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	391.06	41,318.08	65,901.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	391.06	41,318.08	65,901.55	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	398.00	41,318.08	70,678.49	



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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)				5,414.63
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>				5,414.63
<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)				5,414.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>				5,414.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				5,414.63



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,186.04	20,176.80		125.97
02	Taxes Receivable - Real and Personal (120-149)	1,911.90			1,470.94
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>	19,097.94	20,176.80		1,596.91
<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)	1,911.90			1,470.94
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1,911.90			1,470.94
<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)	17,186.04	20,176.80		125.97
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,186.04	20,176.80		125.97
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	19,097.94	20,176.80		1,596.91



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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)	21.17	52,936.32		
02	Taxes Receivable - Real and Personal (120-149)		6.90		
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>	21.17	52,943.22		
<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)		6.90		
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>		6.90		
<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)	21.17	52,936.32		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21.17	52,936.32		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21.17	52,943.22		



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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	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## 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)	14,815.18		10,826.44	
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>	14,815.18		10,826.44	
<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	14,815.18		10,826.44	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,815.18		10,826.44	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,815.18		10,826.44	



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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)	15,844.54	50,778.61		
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>	15,844.54	50,778.61		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	664.62			
23	Warrants Payable (620)	7,332.46	50,778.61		
24	Other Current Liabilities (621-679)	7,847.46			
35	<b>TOTAL LIABILITIES</b>	15,844.54	50,778.61		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,844.54	50,778.61		



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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
1111 District Levy - Real Property	310,582.67	308,853.41
1112 District Levy - Personal Property	3,703.06	5,292.26
1114 District Levy - Pers Prop/Mobile Homes	2,235.12	6,158.42
1190 Penalties and Interest on Taxes	1,998.25	2,553.88
1510 Interest Earnings	725.43	122.21
1900 Other Revenue from Local Sources	1,547.95	1,019.18
3110 Direct State Aid	339,897.64	311,754.82
3111 Quality Educator	40,154.40	41,675.40
3112 At Risk Student	7,622.05	0.00
3113 Indian Education For All	2,794.80	2,652.00
3114 American Indian Achievement Gap	800.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	20,371.90	18,013.92
3120 State Guaranteed Tax Base Aid	7,351.50	0.00
3444 State School Block Grant	37,118.86	37,400.96
3730 HB645 State Special Education Allowable Costs	0.00	1,014.82
7800 ARRA - State Fiscal Stabilization Fund	0.00	21,978.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>776,903.63</b>	<b>758,889.30</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	365,326.03	343,783.09
2XX Personal Services - Employee Benefits	47,345.10	30,666.41
3XX Purchased Professional and Technical Services	1,184.00	4,551.40
4XX Purchased Property Services	100.00	0.00
5XX Other Purchased Services	1,271.77	334.40
6XX Supplies and Materials	12,186.08	30,591.36
810 Dues and Fees	0.00	70.00
8XX Other Expenditures	70.00	0.00
<b>21XX Support Services - Students</b>		
6XX Supplies and Materials	609.16	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	430.32
3XX Purchased Professional and Technical Services	16,839.36	15,517.21
5XX Other Purchased Services	7,743.45	1,273.03
6XX Supplies and Materials	444.76	802.31
810 Dues and Fees	0.00	1,508.00
8XX Other Expenditures	3,640.97	22.00
<b>24XX Support Services - School Administration</b>		



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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>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	86,491.19	77,064.13
			2XX Personal Services - Employee Benefits	16,277.60	8,686.78
			3XX Purchased Professional and Technical Services	1,259.20	6,121.65
			4XX Purchased Property Services	1,101.33	126.86
			5XX Other Purchased Services	3,998.77	4,545.60
			6XX Supplies and Materials	2,811.77	7,010.44
			810 Dues and Fees	0.00	1,323.00
			8XX Other Expenditures	95.00	0.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	28,610.35	31,465.41
			2XX Personal Services - Employee Benefits	192.23	273.90
			3XX Purchased Professional and Technical Services	2,882.00	3,514.61
			5XX Other Purchased Services	1,166.57	1,032.12
			6XX Supplies and Materials	546.44	384.71
			810 Dues and Fees	0.00	150.00
			8XX Other Expenditures	160.00	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	32,722.88	34,513.52
			2XX Personal Services - Employee Benefits	7,615.01	8,980.63
			4XX Purchased Property Services	29,197.46	24,606.43
			5XX Other Purchased Services	8,652.88	308.69
			6XX Supplies and Materials	7,060.37	8,430.85
			810 Dues and Fees	0.00	162.00
			8XX Other Expenditures	199.25	0.00
	<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials	40.50	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	50,379.73	39,756.60
			2XX Personal Services - Employee Benefits	8,734.05	9,053.34
			3XX Purchased Professional and Technical Services	60.00	1,078.00
			5XX Other Purchased Services	741.59	2,973.01
			6XX Supplies and Materials	50.00	3,953.90
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	903.95	482.07
			2XX Personal Services - Employee Benefits	74.37	42.57
			4XX Purchased Property Services	0.00	173.14
			6XX Supplies and Materials	162.74	169.49
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	3,458.02	3,200.00
			2XX Personal Services - Employee Benefits	189.72	201.60



# Trustees' Financial Summary

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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>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			3XX Purchased Professional and Technical Services	4,228.21	3,733.00
			5XX Other Purchased Services	81.21	0.00
			6XX Supplies and Materials	1,337.00	667.46
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	21,978.02
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	11,264.02	11,893.21
			2XX Personal Services - Employee Benefits	1,419.63	2,792.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				770,925.72	750,398.81

### Schedule Of Changes Worksheet

Beginning Fund Balance					92,068.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					758,889.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					750,398.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					100,558.83	(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
1111 District Levy - Real Property	13,720.93	10,041.95
1112 District Levy - Personal Property	145.66	189.98
1114 District Levy - Pers Prop/Mobile Homes	117.10	264.44
1190 Penalties and Interest on Taxes	118.64	121.68
1510 Interest Earnings	109.59	10.09
1900 Other Revenue from Local Sources	72.98	0.00
2220 County On-Schedule Trans Reimb	22,670.07	5,857.72
3210 State On-Schedule Trans Reimb	22,670.07	12,368.12
3444 State School Block Grant	367.09	369.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	59,992.13	29,223.86

### 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>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	3,387.01	5,046.83
2XX Personal Services - Employee Benefits	103.76	350.61
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	456.56	2,204.34
2XX Personal Services - Employee Benefits	3.08	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	18,099.18	13,939.53
2XX Personal Services - Employee Benefits	1,490.35	1,373.25
3XX Purchased Professional and Technical Services	290.85	398.60
4XX Purchased Property Services	12,542.47	10,078.30
5XX Other Purchased Services	6,234.47	1,298.75
6XX Supplies and Materials	8,409.70	8,284.99
810 Dues and Fees	0.00	200.00
8XX Other Expenditures	689.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	51,706.43	43,175.20



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						30,599.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,223.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,175.20	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						16,647.93	(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
1111 District Levy - Real Property	27,300.32	26,910.14
1112 District Levy - Personal Property	347.98	482.64
1114 District Levy - Pers Prop/Mobile Homes	189.71	506.61
1190 Penalties and Interest on Taxes	188.79	233.46
1510 Interest Earnings	1,716.23	420.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29,743.03	28,552.93

#### 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	130,645.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,552.93	(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)	159,198.05	(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
1611 National School Lunch Program	17,393.90	13,310.15
1613 Special Milk Program	2,453.12	0.00
4550 Federal Child Nutrition	17,591.04	25,735.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>37,438.06</b>	<b>39,045.81</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	2,170.05	701.37
2XX Personal Services - Employee Benefits	252.75	153.04
4XX Purchased Property Services	896.74	748.34
5XX Other Purchased Services	3,511.94	27,795.55
6XX Supplies and Materials	31,482.96	1,170.21
810 Dues and Fees	0.00	85.00
8XX Other Expenditures	60.00	5,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>38,374.44</b>	<b>35,653.51</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	85.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,045.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,653.51	(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)	3,477.89	(5)



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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
1111 District Levy - Real Property	0.00	0.30
1510 Interest Earnings	6.31	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-0.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6.31	-0.17

### 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	391.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-0.17	(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)	391.06	(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	201.63	98.69
2240 County Retirement Distribution	95,936.62	90,030.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	96,138.25	90,129.39

### 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	57,247.07	56,047.30
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	0.00	28.20
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	13,499.21	10,672.72
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,310.90	4,638.71
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	4,696.62	5,192.90
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,072.59	2,029.34
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	7,608.28	6,749.76
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	78.41	52.53
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	421.36	385.66
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,834.63	1,827.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	91,769.07	87,624.38



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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						38,813.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						90,129.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,624.38	(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)						41,318.08	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
<b>050 MISC.MISC</b>	
1900 Other Revenue from Local Sources	716.54
<b>055 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	1,750.00
<b>219 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
<b>279 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,718.00
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	19,419.60
<b>399 Insurance Refund</b>	
1900 Other Revenue from Local Sources	3,994.30
<b>700 E-RATE REIMBURSEMENTS</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	3,780.00
<b>752 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	13,950.00
<b>756 ARRA - Title I SchoolWide</b>	
7560 ARRA Title I SchoolWide	223.06
<b>757 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	1,816.04
<b>820 Title I BASIC</b>	
4200 Title I, Part A, Improving Basic Programs	51,366.00
<b>830 TITLE II A</b>	
4200 Title I, Part A, Improving Basic Programs	19,261.00
<b>831 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	685.00
<b>858 SRSA</b>	
4650 Federal Miscellaneous Grants from OPI	4,706.00
<b>889 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,101.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	174,486.54

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

PRC Program Function Object	2010 Value
<b>050 MISC.MISC</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	



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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>050 MISC.MISC</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	174.71
6XX Supplies and Materials	7,076.67
<b>24XX Support Services - School Administration</b>	
6XX Supplies and Materials	49.95
	7,301.33
<b>050 Subtotal</b>	
<b>055 Public Health Emergency Preparedness</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,750.00
<b>089 Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	431.05
<b>143 Title I, Part A, Accountability</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	35,540.31
2XX Personal Services - Employee Benefits	9,935.46
6XX Supplies and Materials	717.30
	46,193.07
<b>143 Subtotal</b>	
<b>145 Title II, Part D, Ed Technology</b>	
<b>431 Title II, Part D, Educational Technology</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	445.08
6XX Supplies and Materials	239.92
	685.00
<b>145 Subtotal</b>	
<b>219 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	13,465.42
2XX Personal Services - Employee Benefits	1,188.61
3XX Purchased Professional and Technical Services	7,996.83
5XX Other Purchased Services	11,528.99
6XX Supplies and Materials	5,335.04
8XX Other Expenditures	1,050.00
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	8,656.86





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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>704 Measured Progress</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	120.77
<b>752 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	20,510.23
2XX Personal Services - Employee Benefits	889.70
<b>752 Subtotal</b>	21,399.93
<b>756 ARRA - Title I SchoolWide</b>	
<b>756 ARRA Title I SchoolWide</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	128.95
6XX Supplies and Materials	94.11
<b>756 Subtotal</b>	223.06
<b>780 Deq Reimbursable</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	0.70
<b>830 TITLE II A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	13,446.15
2XX Personal Services - Employee Benefits	2,738.30
3XX Purchased Professional and Technical Services	1,120.00
<b>830 Subtotal</b>	17,304.45
<b>858 SRSA</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,376.00
<b>26XX Operation and Maintenance of Plant Services</b>	
7XX Property and Equipment Acquisition	4,706.00
<b>858 Subtotal</b>	9,082.00
<b>889 Title IV Safe and Drug-Free Schools</b>	
<b>433 Title IV, Part A, Safe &amp; Drug-Free Schools &amp; Communities</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	891.00
6XX Supplies and Materials	210.00



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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
889 Subtotal	1,101.00
890 KEDS Payments to Schools	
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
6XX Supplies and Materials	415.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	190,592.65

### Schedule Of Changes Worksheet

Beginning Fund Balance	82,007.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	174,486.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	190,592.65 (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)	65,901.55 (5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
050 MISC.MISC	716.54	7,301.33	-6,584.79
055 Public Health Emergency Preparedness	1,750.00	1,750.00	0.00
089 Donations	0.00	431.05	-431.05
143 Title I, Part A, Accountability	0.00	46,193.07	-46,193.07
145 Title II, Part D, Ed Technology	0.00	685.00	-685.00
219 21st Century Community Learning	50,000.00	50,000.00	0.00
279 Gifted and Talented	1,718.00	1,718.00	0.00
365 State OTO Indian Education for All	0.00	2,145.29	-2,145.29
366 State OTO Capital Invest & Deferred Maintenance	0.00	2,450.00	-2,450.00
370 Deferred Maintenance & Energy Efficiency	19,419.60	21,577.00	-2,157.40
399 Insurance Refund	3,994.30	3,994.30	0.00



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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
700 E-RATE REIMBURSEMENTS	3,780.00	2,700.00	1,080.00
704 Measured Progress	0.00	120.77	-120.77
752 ARRA - IDEA Part B (Trans from Coop)	13,950.00	21,399.93	-7,449.93
756 ARRA - Title I SchoolWide	223.06	223.06	0.00
757 Medicaid	1,816.04	0.00	1,816.04
780 Deq Reimbursable	0.00	0.70	-0.70
820 Title I BASIC	51,366.00	0.00	51,366.00
830 TITLE II A	19,261.00	17,304.45	1,956.55
831 Title II, Part D, Ed Technology	685.00	0.00	685.00
858 SRSA	4,706.00	9,082.00	-4,376.00
889 Title IV Safe and Drug-Free Schools	1,101.00	1,101.00	0.00
890 KEDS Payments to Schools	0.00	415.70	-415.70
<b>Total</b>	<b>174,486.54</b>	<b>190,592.65</b>	<b>-16,106.11</b>



# Trustees' Financial Summary

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34 Park County  
1215 Arrowhead Elem

## 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	80.86	18.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	80.86	18.06

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	182.65	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	182.65	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,396.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.06	(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)	5,414.63	(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
1111 District Levy - Real Property	857.04	264.00
1112 District Levy - Personal Property	0.13	0.18
1114 District Levy - Pers Prop/Mobile Homes	22.42	29.04
1190 Penalties and Interest on Taxes	12.82	10.79
1510 Interest Earnings	235.24	55.72
3281 State Technology Aid	1,738.42	854.77

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,866.07	1,214.50
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### 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>		
3XX Purchased Professional and Technical Services	640.00	0.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	0.00	882.00
<b>24XX Support Services - School Administration</b>		
5XX Other Purchased Services	0.00	114.95
6XX Supplies and Materials	0.00	893.94

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	640.00	1,890.89
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### Schedule Of Changes Worksheet

Beginning Fund Balance						17,862.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,214.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,890.89	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,186.04	(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	195.77	35.72
3445 State Combined Fund School Block Grant	4,030.36	4,060.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,226.13	4,096.71

### 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	16,080.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,096.71	(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)	20,176.80	(5)



# Trustees' Financial Summary

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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
1111 District Levy - Real Property	1,154.94	33.50
1112 District Levy - Personal Property	39.87	0.00
1114 District Levy - Pers Prop/Mobile Homes	42.58	43.08
1190 Penalties and Interest on Taxes	95.97	49.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,333.36	125.97

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

PRC Program Function Object	2009 Value	2010 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,333.36	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,333.36	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	125.97	(5)



# Trustees' Financial Summary

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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	49.08	0.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	49.08	0.04

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	4,689.56	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,689.56	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	21.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.04	(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)	21.17	(5)



# Trustees' Financial Summary

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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
1111 District Levy - Real Property	0.03	0.00
1190 Penalties and Interest on Taxes	0.03	0.00
1510 Interest Earnings	837.60	167.29
9710 Residual Equity Transfers In	1,333.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,171.02</b>	<b>167.29</b>

### 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		
4XX Purchased Property Services	0.00	809.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>809.25</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		53,578.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		167.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		809.25	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		52,936.32	(5)



# Trustees' Financial Summary

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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	439.36	374.05
1900 Other Revenue from Local Sources	0.00	498.05
1920 Contributions/Donations from Private Sources	276.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>715.86</b>	<b>872.10</b>

#### 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		
870 Student Scholarships	500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>500.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		13,943.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		872.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		14,815.18	(5)



# Trustees' Financial Summary

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

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1900 Other Revenue from Local Sources	0.00	2,352.19
1XXX Revenues from Student Activities	8,719.30	0.00
6100 Material Prior Period Revenue Adjustments	-37.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,682.30	2,352.19

#### 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	5,098.24	3,142.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,098.24	3,142.98

#### Schedule Of Changes Worksheet

Beginning Fund Balance	11,617.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,352.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,142.98	(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)	10,826.44	(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	38,484.69	26,673.34
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	364,340.50	355,763.75
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	851.20	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	19,693.73	20,720.64
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	17,972.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	17,972.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,990.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,880.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,814.85
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

**Percentage of Special Ed Funding FY2012 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	39,756.60	0.00	0.00	0.00	
280	1XXX	2XX	9,053.34	0.00	0.00	0.00	
280	1XXX	3XX	1,078.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	2,973.01	0.00	0.00	0.00	
280	1XXX	6XX	3,953.90	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			56,814.85	0.00	0.00	0.00	56,814.85

*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

	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
<b>Governmental Activities:*</b>					
Buildings	1,248,850.25	0.00	0.00	0.00	1,248,850.25
Machinery and Equipment	257,350.29	0.00	0.00	0.00	257,350.29
Totals at Historical Cost	1,506,200.54	0.00	0.00	0.00	1,506,200.54
Less Accumulated Depreciation For:					
Building Accum	437,322.15	0.00	24,510.55	0.00	461,832.70
Machinery and Equipment Accum	182,464.58	0.00	23,526.42	0.00	205,991.00
Total Accumulated Depreciation	619,786.73	0.00	48,036.97	0.00	667,823.70
Governmental Activities, Capital Assets, net	886,413.81	0.00	-48,036.97	0.00	838,376.84

\* 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.

<b>Depreciation by Function for FY2010</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
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-
<b>Governmental Activities*</b>							
Compensated Absences	24,352.00	0.00	0.00	6,670.66	17,681.34	0.00	17,681.34
Total Governmental Activity Long-Term Liabilities	24,352.00	0.00	0.00	6,670.66	17,681.34	0.00	17,681.34

\* 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.