



# Trustees' Financial Summary

**FY2009-10**

**Submit ID: 0502-85037145**

**25 Lewis & Clark County**

**0502 Augusta 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:** Melody Kenworthy **Phone #:** (406) 562-3384

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

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

**Chair, Board of Trustees:** Mark Young

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

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

**County Superintendent:** Marsha Davis

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
129	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	08/09	84.358A
209	Title I, Part A, Improving Basic Programs	FEDERAL	08/09	84.010A
210	Title I, Part A, Improving Basic Programs	FEDERAL	09/10	84.010A
367	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
370	Deferred Maintenance & Energy Efficiency	STATE	state	NA
372	Quality Schools Facility Grant	STATE	state	NA
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
590	S E District Match	LOCAL	Local	
591	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	federal	84.931
592	IDEA Part B (Trans from Coop)	FEDERAL	federal	84.027A
678	State OTO FullTime Kindergarten Startup	STATE	State	state
730	Public Health Emergency Preparedness	FEDERAL	federal	93.069
751	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL	Federal	84.392
752	ARRA - Title I Part A	FEDERAL	federal	84.389
899	Local misc	LOCAL	local	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	131,744.83	11,112.89	14,929.75	
02	Taxes Receivable - Real and Personal (120-149)	9,055.42	808.77	166.34	
03	Taxes Receivable - Protested (150-159)	1,028.39	65.49	36.96	
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>	141,828.64	11,987.15	15,133.05	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,083.81	874.26	203.30	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	10,083.81	874.26	203.30	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	34,400.25			
48	Fund Balance for Budget (961-970)	97,344.58	11,112.89	14,929.75	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	131,744.83	11,112.89	14,929.75	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	141,828.64	11,987.15	15,133.05	



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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)		23,486.78	19,633.43	
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)			41,244.76	
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>		23,486.78	60,878.19	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			7,336.12	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			7,336.12	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			14,945.05	
48	Fund Balance for Budget (961-970)		23,486.78	38,597.02	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		23,486.78	53,542.07	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		23,486.78	60,878.19	



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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)				2,670.17
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>				2,670.17
<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)				2,670.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>				2,670.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				2,670.17



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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	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)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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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## 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)	30.53	3,624.38		
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>	30.53	3,624.38		
<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)				
48	Fund Balance for Budget (961-970)	30.53	3,624.38		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	30.53	3,624.38		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	30.53	3,624.38		



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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)		44,343.67		
02	Taxes Receivable - Real and Personal (120-149)		381.10		
03	Taxes Receivable - Protested (150-159)		41.96		
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>		44,766.73		
<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)		423.06		
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>		423.06		
<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)		44,343.67		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		44,343.67		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		44,766.73		



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
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		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)	10,586.74	41,210.18		7,912.77
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>	10,586.74	41,210.18		7,912.77
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	10,586.74	41,210.18		
24	Other Current Liabilities (621-679)				7,912.77
35	<b>TOTAL LIABILITIES</b>	10,586.74	41,210.18		7,912.77
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,586.74	41,210.18		7,912.77



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	207,981.02	183,095.51
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	36,403.49	0.00
1190 Penalties and Interest on Taxes	2,785.18	412.12
1510 Interest Earnings	2,327.35	1,278.35
3110 Direct State Aid	178,759.46	165,916.68
3111 Quality Educator	23,432.53	24,847.06
3112 At Risk Student	6,928.51	0.00
3113 Indian Education For All	1,264.80	1,203.60
3114 American Indian Achievement Gap	200.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	12,043.58	11,643.35
3120 State Guaranteed Tax Base Aid	8,401.53	20,318.70
3444 State School Block Grant	18,101.60	18,239.17
3730 HB645 State Special Education Allowable Costs	0.00	473.58
6100 Material Prior Period Revenue Adjustments	717.50	4,290.34
7800 ARRA - State Fiscal Stabilization Fund	0.00	11,696.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>499,346.55</b>	<b>443,815.22</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	214,198.76	198,202.61
2XX Personal Services - Employee Benefits	30,336.28	28,991.93
3XX Purchased Professional and Technical Services	1,482.00	3,638.83
4XX Purchased Property Services	57.00	560.15
5XX Other Purchased Services	1,474.74	1,127.79
6XX Supplies and Materials	10,825.13	26,149.68
810 Dues and Fees	0.00	250.23
8XX Other Expenditures	221.75	726.16
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	1,299.00	1,076.00
2XX Personal Services - Employee Benefits	8.36	117.68
6XX Supplies and Materials	0.00	1.32
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	12,388.35	13,292.57
2XX Personal Services - Employee Benefits	1,770.98	1,947.51
3XX Purchased Professional and Technical Services	5,509.82	4,063.40
4XX Purchased Property Services	248.25	579.09
5XX Other Purchased Services	882.48	1,386.76
6XX Supplies and Materials	330.48	1,591.51



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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>23XX Support Services - General Administration</b>			
			810 Dues and Fees	265.50	0.00
			820 Judgements Against the School District	2,871.10	0.00
			8XX Other Expenditures	73.93	25.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	17,458.62	16,699.62
			2XX Personal Services - Employee Benefits	3,325.91	3,505.70
			3XX Purchased Professional and Technical Services	1,414.68	881.93
			5XX Other Purchased Services	5,551.44	5,605.52
			6XX Supplies and Materials	417.48	288.04
			8XX Other Expenditures	1,125.20	994.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	20,048.07	22,782.83
			2XX Personal Services - Employee Benefits	5,570.25	2,332.81
			3XX Purchased Professional and Technical Services	577.21	527.25
			4XX Purchased Property Services	26,915.04	14,189.20
			5XX Other Purchased Services	47.25	288.37
			6XX Supplies and Materials	8,112.09	12,232.41
			810 Dues and Fees	0.00	275.00
			8XX Other Expenditures	943.91	596.12
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials	737.68	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	40,326.75	22,282.47
			2XX Personal Services - Employee Benefits	7,584.08	5,360.10
			5XX Other Purchased Services	0.00	168.43
			6XX Supplies and Materials	22.47	4,770.99
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,014.00	2,086.52
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	336.20
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	10,031.00	10,918.61
			2XX Personal Services - Employee Benefits	107.73	121.63
			3XX Purchased Professional and Technical Services	75.00	0.00
			4XX Purchased Property Services	233.80	429.45
			6XX Supplies and Materials	82.55	737.54
			810 Dues and Fees	155.47	0.00
			8XX Other Expenditures	54.00	0.00



# Trustees' Financial Summary

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25 Lewis & Clark County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,513.60	2,194.50
			2XX Personal Services - Employee Benefits	103.10	58.31
			6XX Supplies and Materials	848.53	556.64
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	11,696.76
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	7,551.59	14,749.94
			2XX Personal Services - Employee Benefits	4,743.58	5,860.18
			4XX Purchased Property Services	0.00	230.89
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	1,905.01	3,949.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				455,841.00	451,435.89

### Schedule Of Changes Worksheet

Beginning Fund Balance					115,405.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					443,815.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					451,435.89	(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	34,400.25	Less Last Year	10,439.79	(4b)	23,960.46	
					23,960.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					131,744.83	(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
1110 District Tax Levy	11,193.29	16,277.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,803.29	0.00
1190 Penalties and Interest on Taxes	232.82	23.05
1510 Interest Earnings	302.14	119.01
1900 Other Revenue from Local Sources	1,457.51	0.00
2220 County On-Schedule Trans Reimb	13,101.70	16,378.70
3210 State On-Schedule Trans Reimb	13,101.70	16,378.71
3444 State School Block Grant	847.49	853.93
6100 Material Prior Period Revenue Adjustments	-33.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>43,006.94</b>	<b>50,031.32</b>

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

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	688.24	0.00
2XX Personal Services - Employee Benefits	97.08	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	10,627.08	11,303.13
2XX Personal Services - Employee Benefits	2,023.21	2,061.99
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	1,292.86	2,591.00
2XX Personal Services - Employee Benefits	325.72	257.05
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	13,006.13	13,563.88
2XX Personal Services - Employee Benefits	1,345.81	2,090.15
3XX Purchased Professional and Technical Services	170.00	139.05
4XX Purchased Property Services	4,522.85	5,683.93
5XX Other Purchased Services	8,079.13	9,492.00
6XX Supplies and Materials	8,180.42	6,376.81
8XX Other Expenditures	0.00	87.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>50,358.53</b>	<b>53,646.49</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						14,728.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,031.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,646.49	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,112.89	(5)



# Trustees' Financial Summary

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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	3,788.15	3,193.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,689.65	0.00
1190 Penalties and Interest on Taxes	114.30	10.24
1510 Interest Earnings	870.23	133.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,462.33	3,337.04

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	36,350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	36,350.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance		47,942.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,337.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		36,350.00	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		14,929.75	(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	491.19	214.47
2240 County Retirement Distribution	50,546.64	50,714.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51,037.83	50,928.72

#### 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	32,073.77	30,242.15
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	104.56	87.13
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	1,917.76	2,283.41
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	4,358.80	4,292.11
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,070.32	2,514.79
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,819.46	1,923.01
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,375.31	3,792.47
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	1,108.50	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	1,395.03	1,687.72
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	614.01	800.95
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	607.90	2,113.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	52,445.42	49,737.70



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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						22,295.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,928.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						49,737.70	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,486.78	(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
<b>209 Title I, Part A, Improving Basic Programs</b>	
1900 Other Revenue from Local Sources	4.41
<b>210 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	59,667.87
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	12,864.50
<b>372 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	20,000.00
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	9,919.00
<b>590 S E District Match</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	922.52
<b>591 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	8,900.48
<b>592 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
<b>730 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	1,250.00
<b>751 ARRA - IDEA Preschool (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	682.00
<b>752 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	7,735.44
<b>899 Local misc</b>	
1510 Interest Earnings	51.80
6100 Material Prior Period Revenue Adjustments	-37,407.36
<b>899 Subtotal</b>	-37,355.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	87,990.66

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

PRC Program Function Object	2010 Value
<b>129 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,500.00
2XX Personal Services - Employee Benefits	474.00



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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
<b>129 Subtotal</b>	3,974.00
<b>209 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	38.87
<b>210 Title I, Part A, Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	34,348.64
2XX Personal Services - Employee Benefits	10,469.67
3XX Purchased Professional and Technical Services	4,629.85
5XX Other Purchased Services	915.13
6XX Supplies and Materials	54.88
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	6,578.69
2XX Personal Services - Employee Benefits	2,632.14
<b>210 Subtotal</b>	59,629.00
<b>367 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>31XX Food Services</b>	
7XX Property and Equipment Acquisition	5,206.34
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	1,012.50
6XX Supplies and Materials	11,852.00
<b>370 Subtotal</b>	12,864.50
<b>372 Quality Schools Facility Grant</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	20,000.00
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	1,122.10
2XX Personal Services - Employee Benefits	1,252.66
3XX Purchased Professional and Technical Services	1,645.00
6XX Supplies and Materials	1,925.24
<b>412 Subtotal</b>	5,945.00



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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
<b>590 S E District Match</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	147.32
3XX Purchased Professional and Technical Services	775.20
	922.52
<b>590 Subtotal</b>	
<b>591 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	985.71
5XX Other Purchased Services	555.65
6XX Supplies and Materials	23.00
	1,564.36
<b>591 Subtotal</b>	
<b>592 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,400.00
<b>678 State OTO FullTime Kindergarten Startup</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	15.89
6XX Supplies and Materials	32.41
	48.30
<b>678 Subtotal</b>	
<b>751 ARRA - IDEA Preschool (Trans from Coop)</b>	
<b>751 ARRA - IDEA Preschool</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	454.29
2XX Personal Services - Employee Benefits	126.51
6XX Supplies and Materials	101.20
	682.00
<b>751 Subtotal</b>	
<b>752 ARRA - Title I Part A</b>	
<b>752 ARRA - Title I, Part A</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,033.72
2XX Personal Services - Employee Benefits	1,546.18
3XX Purchased Professional and Technical Services	891.40
5XX Other Purchased Services	17.78
	5,489.08
<b>752 Subtotal</b>	
<b>899 Local misc</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
899 Local misc	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,249.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	121,013.66

#### Schedule Of Changes Worksheet

Beginning Fund Balance	74,341.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,990.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	121,013.66	(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	14,945.05	
Less Last Year	2,721.72	(4b)
		12,223.33
		12,223.33 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,542.07	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
129 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	3,974.00	-3,974.00
209 Title I, Part A, Improving Basic Programs	4.41	38.87	-34.46
210 Title I, Part A, Improving Basic Programs	59,667.87	59,629.00	38.87
367 State OTO Capital Invest & Deferred Maintenance	0.00	5,206.34	-5,206.34
370 Deferred Maintenance & Energy Efficiency	12,864.50	12,864.50	0.00
372 Quality Schools Facility Grant	20,000.00	20,000.00	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,919.00	5,945.00	3,974.00
590 S E District Match	922.52	922.52	0.00
591 ARRA - IDEA Part B (Trans from Coop)	8,900.48	1,564.36	7,336.12
592 IDEA Part B (Trans from Coop)	3,400.00	3,400.00	0.00
678 State OTO FullTime Kindergarten Startup	0.00	48.30	-48.30
730 Public Health Emergency Preparedness	1,250.00	0.00	1,250.00



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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
751 ARRA - IDEA Preschool (Trans from Coop)	682.00	682.00	0.00
752 ARRA - Title I Part A	7,735.44	5,489.08	2,246.36
899 Local misc	-37,355.56	1,249.69	-38,605.25
<b>Total</b>	<u>87,990.66</u>	<u>121,013.66</u>	<u>-33,023.00</u>



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

### 21 - Compensated Absence Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	38.32	0.00
5300 Operating Transfers from Other Funds	1,905.01	3,949.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,943.33	3,949.71

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	5,117.82
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	540.00	0.00
2XX Personal Services - Employee Benefits	3.48	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	543.48	5,117.82

#### Schedule Of Changes Worksheet

Beginning Fund Balance	3,838.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,949.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,117.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,670.17	(5)



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

### 28 - Technology Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	30.53
3281 State Technology Aid	930.55	461.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	930.55	492.16

#### 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	931.29	0.00
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	461.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	931.29	461.63

#### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	492.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	461.63	(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)
	30.53	(5)



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0502 Augusta Elem

## 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	32.33
1920 Contributions/Donations from Private Sources	0.00	300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	332.33

### 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	3,292.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	332.33	(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)	3,624.38	(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	8,085.62	7,654.53
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,513.97	0.00
1190 Penalties and Interest on Taxes	116.49	15.33
1510 Interest Earnings	581.94	395.51
3445 State Combined Fund School Block Grant	780.13	786.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,078.15	8,851.43

#### 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		35,492.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8,851.43	(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)		44,343.67	(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	40,326.75	9,795.88
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	214,198.76	210,465.70
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	496.95	1,282.75
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	252.58
XX	XXX 26XX 41X	Energy Utility Services	26,915.04	11,481.25
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	20,000.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,387.12
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,387.12

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,795.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,077.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,668.51
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

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



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	22,282.47	0.00	0.00	0.00	
280	1XXX	2XX	5,360.10	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	168.43	0.00	0.00	0.00	
280	1XXX	6XX	4,770.99	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	2,086.52	0.00	0.00	0.00	
<b>Totals</b>			34,668.51	0.00	0.00	0.00	34,668.51

*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>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	341,758.00	0.00	20,000.00	0.00	361,758.00
Machinery and Equipment	196,220.00	-6,155.00	36,350.00	34,119.00	192,296.00
Totals at Historical Cost	542,543.00	-6,155.00	56,350.00	34,119.00	558,619.00
Less Accumulated Depreciation For:					
Improvement Accum	684.00	456.00	228.00	0.00	1,368.00
Building Accum	172,384.00	-18,886.00	3,753.00	0.00	157,251.00
Machinery and Equipment Accum	68,050.00	20,577.00	10,280.00	7,660.00	91,247.00
Total Accumulated Depreciation	241,118.00	2,147.00	14,261.00	7,660.00	249,866.00
Governmental Activities, Capital Assets, net	301,425.00	-8,302.00	42,089.00	26,459.00	308,753.00

\* 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.

<b>Depreciation by Function for FY2010</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	4,183.00	0.00	0.00
Operations and Maintenance (26XX)	3,955.00	0.00	0.00
Transportation (27XX)	5,169.00	0.00	0.00
Food Service (31XX)	726.00	0.00	0.00
Unallocated	1,028.00	0.00	0.00
Total Depreciation for FY2010	15,061.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
<b>Governmental Activities*</b>							
Compensated Absences	21,081.72	5,811.48	0.00	0.00	26,893.20	0.00	26,893.20
Total Governmental Activity Long-Term Liabilities	21,081.72	5,811.48	0.00	0.00	26,893.20	0.00	26,893.20

\* 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.