



Trustees' Financial Summary

FY2009-10

Submit ID: 0503-72059131

25 Lewis & Clark County

0503 Augusta H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: 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

PRC	Title	Project Type	Project Number	CFDA #
040	Insectaria	LOCAL	local	
109	Kenck	LOCAL	local	
129	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	08/09	84.358A
367	State OTO Capital Invest & Deferred Maintenance	STATE	State	state
370	Deferred Maintenance & Energy Efficiency	STATE	State	NA
390	Vo Ed All Career & Tech Ed Programs	STATE	State	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	Federal	84.048A
590	S E District Match	LOCAL	Local	
688	State OTO K-12 Education Data System	STATE	State	N/A
719	Quick Start Energy Grants	STATE	State	state
790	State VO ED	STATE	State	
890	Local Misc Other	LOCAL	local	
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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	102,010.81	8,515.49	9,330.01	17,223.57
02	Taxes Receivable - Real and Personal (120-149)	7,635.92	645.68	162.43	
03	Taxes Receivable - Protested (150-159)	788.30	92.44	33.20	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				99.23
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	110,435.03	9,253.61	9,525.64	17,322.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,424.22	738.12	195.63	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,424.22	738.12	195.63	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	20,340.20			18.75
48	Fund Balance for Budget (961-970)	81,670.61	8,515.49	9,330.01	17,304.05
52	TOTAL FUND BALANCE/EQUITY	102,010.81	8,515.49	9,330.01	17,322.80
53	TOTAL LIABILITIES AND FUND BALANCE	110,435.03	9,253.61	9,525.64	17,322.80



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		18,113.91	25,241.12	
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)			33,861.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		18,113.91	59,102.16	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			13,258.22	
48	Fund Balance for Budget (961-970)		18,113.91	45,843.94	
52	TOTAL FUND BALANCE/EQUITY		18,113.91	59,102.16	
53	TOTAL LIABILITIES AND FUND BALANCE		18,113.91	59,102.16	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,695.96		8,012.79	4,846.45
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,080.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,775.96		8,012.79	4,846.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	256.46			
48	Fund Balance for Budget (961-970)	3,519.50		8,012.79	4,846.45
52	TOTAL FUND BALANCE/EQUITY	3,775.96		8,012.79	4,846.45
53	TOTAL LIABILITIES AND FUND BALANCE	3,775.96		8,012.79	4,846.45



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		14,813.82		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		14,813.82		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)		14,813.82		
52	TOTAL FUND BALANCE/EQUITY		14,813.82		
53	TOTAL LIABILITIES AND FUND BALANCE		14,813.82		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20.00	45,932.01		
02	Taxes Receivable - Real and Personal (120-149)		373.61		
03	Taxes Receivable - Protested (150-159)		37.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	20.00	46,343.61		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		411.60		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		411.60		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	20.00	45,932.01		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20.00	45,932.01		
53	TOTAL LIABILITIES AND FUND BALANCE	20.00	46,343.61		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,913.24		87,260.48	
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	26,913.24		87,260.48	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	435.00			
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	26,478.24		87,260.48	
52	TOTAL FUND BALANCE/EQUITY	26,913.24		87,260.48	
53	TOTAL LIABILITIES AND FUND BALANCE	26,913.24		87,260.48	



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



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Balance Sheet

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



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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	168,040.59	156,799.25
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	31,296.50	0.00
1190 Penalties and Interest on Taxes	2,392.00	291.65
1510 Interest Earnings	1,658.16	954.86
1900 Other Revenue from Local Sources	0.00	79.08
3110 Direct State Aid	219,367.93	205,895.81
3111 Quality Educator	20,995.88	22,300.90
3112 At Risk Student	221.44	0.00
3113 Indian Education For All	836.40	795.60
3115 State Spec Ed Allowable Cost Pymt to Districts	20,794.41	18,882.97
3120 State Guaranteed Tax Base Aid	85,001.20	89,845.74
3444 State School Block Grant	14,700.27	14,811.99
3730 HB645 State Special Education Allowable Costs	0.00	321.36
6100 Material Prior Period Revenue Adjustments	2,145.84	4,185.89
7800 ARRA - State Fiscal Stabilization Fund	0.00	14,515.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	567,450.62	529,680.30

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	196,657.76	165,114.48
2XX Personal Services - Employee Benefits	36,847.48	28,446.19
3XX Purchased Professional and Technical Services	2,463.00	3,921.20
4XX Purchased Property Services	686.39	847.30
5XX Other Purchased Services	1,533.40	1,096.98
6XX Supplies and Materials	20,264.06	14,996.79
810 Dues and Fees	26.84	630.24
8XX Other Expenditures	291.62	227.16
21XX Support Services - Students		
1XX Personal Services - Salaries	1,299.00	1,076.00
2XX Personal Services - Employee Benefits	8.36	7.46
6XX Supplies and Materials	0.00	1.33
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,606.06	13,350.69
2XX Personal Services - Employee Benefits	1,783.77	1,947.88
3XX Purchased Professional and Technical Services	5,581.81	4,076.39
4XX Purchased Property Services	248.25	579.09
5XX Other Purchased Services	1,046.54	1,367.21
6XX Supplies and Materials	780.47	1,498.87



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			820 Judgements Against the School District	3,284.68	0.00
			8XX Other Expenditures	670.25	25.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	17,458.74	18,860.93
			2XX Personal Services - Employee Benefits	3,325.88	3,636.53
			3XX Purchased Professional and Technical Services	1,469.68	891.38
			5XX Other Purchased Services	5,732.84	5,623.77
			6XX Supplies and Materials	945.12	923.40
			8XX Other Expenditures	2,180.65	994.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	20,472.69	35,352.14
			2XX Personal Services - Employee Benefits	2,658.81	4,753.08
			3XX Purchased Professional and Technical Services	1,347.57	492.50
			4XX Purchased Property Services	30,563.43	16,574.96
			5XX Other Purchased Services	1,366.58	352.55
			6XX Supplies and Materials	18,722.55	24,811.65
			810 Dues and Fees	0.00	275.00
			8XX Other Expenditures	938.92	596.12
		27XX Student Transportation Services			
			4XX Purchased Property Services	154.75	0.00
			6XX Supplies and Materials	130.18	469.46
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,027.43	18,265.37
			2XX Personal Services - Employee Benefits	7,973.72	5,626.45
			5XX Other Purchased Services	0.00	168.44
			6XX Supplies and Materials	0.00	17.50
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	637.84	1,790.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	35,569.56
			2XX Personal Services - Employee Benefits	0.00	4,897.83
			4XX Purchased Property Services	0.00	481.30
			5XX Other Purchased Services	0.00	10.00
			6XX Supplies and Materials	0.00	2,114.29
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	102.50
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	16,823.00	17,258.62



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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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	196.89	254.84
			4XX Purchased Property Services	165.20	339.45
			5XX Other Purchased Services	1,743.27	253.84
			6XX Supplies and Materials	969.09	1,143.53
			810 Dues and Fees	1,000.00	720.00
			8XX Other Expenditures	742.50	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	33,678.00	31,621.98
			2XX Personal Services - Employee Benefits	975.49	775.19
			4XX Purchased Property Services	1,745.56	199.25
			5XX Other Purchased Services	295.53	328.00
			6XX Supplies and Materials	4,171.12	5,010.26
			810 Dues and Fees	1,500.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	14,515.20
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,463.47	17,391.65
			2XX Personal Services - Employee Benefits	779.84	4,884.70
			4XX Purchased Property Services	0.00	230.89
			6XX Supplies and Materials	0.00	49.57
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	638.88	6,125.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>510,074.96</u>	<u>523,963.93</u>



Trustees' Financial Summary

FY2009-10

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						93,177.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						529,680.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						523,963.93	(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	20,340.20	Less Last Year	17,223.07	(4b)		3,117.13	
						3,117.13	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						102,010.81	(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	15,829.91	14,401.60
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,959.46	0.00
1190 Penalties and Interest on Taxes	212.15	30.60
1510 Interest Earnings	246.76	44.27
2220 County On-Schedule Trans Reimb	9,286.99	16,335.17
3210 State On-Schedule Trans Reimb	9,287.01	16,335.19
3444 State School Block Grant	665.95	671.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,488.23	47,817.84

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	688.26	0.00
2XX Personal Services - Employee Benefits	97.08	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,627.11	8,157.78
2XX Personal Services - Employee Benefits	2,023.21	1,578.35
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,292.13	2,590.76
2XX Personal Services - Employee Benefits	325.53	257.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	7,946.36	13,176.74
2XX Personal Services - Employee Benefits	857.45	2,035.01
3XX Purchased Professional and Technical Services	170.00	139.05
4XX Purchased Property Services	920.33	5,563.88
5XX Other Purchased Services	10,024.97	11,940.22
6XX Supplies and Materials	2,384.44	4,873.71
8XX Other Expenditures	0.00	87.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,356.87	50,400.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						11,097.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,817.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,400.00	(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)						8,515.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	3,742.95	3,210.66
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,664.31	0.00
1190 Penalties and Interest on Taxes	112.75	9.22
1510 Interest Earnings	882.55	64.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,402.56	3,284.76

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	36,350.00

Schedule Of Changes Worksheet

Beginning Fund Balance	42,395.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,284.76	(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)
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)
	9,330.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	115.79
1621 Lunch Sales	17,690.70	13,435.93
1630 Catering Sales	0.00	82.16
3220 State Food Services Match	0.00	24,808.10
4550 Federal Child Nutrition	19,402.56	7,036.20
6100 Material Prior Period Revenue Adjustments	0.00	-5,074.20

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	37,093.26	40,403.98
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	11,713.26	1,403.25
2XX Personal Services - Employee Benefits	2,810.64	878.95
3XX Purchased Professional and Technical Services	842.00	247.00
4XX Purchased Property Services	215.00	467.80
5XX Other Purchased Services	345.03	251.08
6XX Supplies and Materials	19,598.45	24,745.64
810 Dues and Fees	157.00	0.00
8XX Other Expenditures	0.00	85.00

Total Current Expenditures, Other Financing Uses and Residual

Equity Transfers Out:	35,681.38	28,078.72
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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						4,995.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,403.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						28,078.72	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	18.75	Less Last Year	16.64	(4b)		2.11	
						2.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,322.80	(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	651.34	122.07
2240 County Retirement Distribution	47,896.58	50,238.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,547.92	50,360.68

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	30,338.21	26,494.91
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	104.58	87.17
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,935.62	1,501.40
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,359.03	4,155.84
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,888.68	3,662.28
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,133.18	1,864.62
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,500.13	2,818.75
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	1,108.50	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5,490.65
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,390.66	2,636.75
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,346.82	3,728.86
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,750.59	2,558.77



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

51,856.00

55,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance						22,753.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,360.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,000.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,113.91	(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
040 Insectaria	
1900 Other Revenue from Local Sources	12,113.70
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	11,546.23
390 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,881.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	31,332.42
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,676.00
590 S E District Match	
5700 Resources Transferred from Other School Districts or Cooperatives	626.00
719 Quick Start Energy Grants	
3710 Quick Start Energy Grants	128,947.00
890 Local Misc Other	
6100 Material Prior Period Revenue Adjustments	-1,579.90
899 Local misc	
1510 Interest Earnings	140.05
6100 Material Prior Period Revenue Adjustments	1,464.89
899 Subtotal	1,604.94
 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	 189,147.39

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

PRC Program Function Object	2010 Value
040 Insectaria	
890 Other Community Services	
33XX Community Services	
1XX Personal Services - Salaries	3,037.50
2XX Personal Services - Employee Benefits	1,448.82
6XX Supplies and Materials	381.46
040 Subtotal	4,867.78
109 Kenck	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,500.00
129 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	



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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
129 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,000.00
2XX Personal Services - Employee Benefits	5,254.72
6XX Supplies and Materials	252.03
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5,457.89
129 Subtotal	12,964.64
367 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	579.31
31XX Food Services	
7XX Property and Equipment Acquisition	5,206.35
367 Subtotal	5,785.66
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	82.50
4XX Purchased Property Services	1,153.72
5XX Other Purchased Services	262.50
6XX Supplies and Materials	10,047.51
370 Subtotal	11,546.23
390 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,242.79
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,829.26
4XX Purchased Property Services	8.40
5XX Other Purchased Services	17.90
6XX Supplies and Materials	3,890.15
810 Dues and Fees	300.00
8XX Other Expenditures	697.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	1,104.00
6XX Supplies and Materials	303.17
8XX Other Expenditures	160.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

191,674.28

Schedule Of Changes Worksheet

Beginning Fund Balance					49,329.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					189,147.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					191,674.28	(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	13,258.22	Less Last Year	958.93	(4b)	12,299.29	
					12,299.29	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					59,102.16	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
040 Insectaria	12,113.70	4,867.78	7,245.92
109 Kenck	0.00	4,500.00	-4,500.00
129 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	12,964.64	-12,964.64
367 State OTO Capital Invest & Deferred Maintenance	0.00	5,785.66	-5,785.66
370 Deferred Maintenance & Energy Efficiency	11,546.23	11,546.23	0.00
390 Vo Ed All Career & Tech Ed Programs	1,881.00	1,242.79	638.21
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	31,332.42	18,367.78	12,964.64
451 Vo Ed Carl Perkins Basic Grant	2,676.00	2,676.00	0.00
590 S E District Match	626.00	626.00	0.00
688 State OTO K-12 Education Data System	0.00	86.40	-86.40
719 Quick Start Energy Grants	128,947.00	128,947.00	0.00
890 Local Misc Other	-1,579.90	0.00	-1,579.90
899 Local misc	1,604.94	64.00	1,540.94
Total	189,147.39	191,674.28	-2,526.89



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	11.79
1982 Summer Session - Driver's Education Fees	1,205.00	2,550.00
3260 State Driver's Education Reimbursement	428.14	2,080.00
6100 Material Prior Period Revenue Adjustments	35.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,669.13	4,641.79

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,352.00	770.00
2XX Personal Services - Employee Benefits	8.80	5.13
3XX Purchased Professional and Technical Services	420.00	170.00
4XX Purchased Property Services	87.24	0.00
5XX Other Purchased Services	20.25	175.34
6XX Supplies and Materials	569.16	506.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,457.45	1,626.88

Schedule Of Changes Worksheet

Beginning Fund Balance	504.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,641.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,626.88	(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	256.46	
Less Last Year	0.00	(4b)
	256.46	
	256.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,775.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC Revenue	2009 Value	2010 Value
1910 Rentals	1,650.00	1,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,650.00	1,800.00

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	31.44	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	15.73	0.00
6XX Supplies and Materials	1,832.18	19.98
8XX Other Expenditures	120.06	155.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,999.41	174.98

Schedule Of Changes Worksheet

Beginning Fund Balance	6,387.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,800.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	174.98	(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)	8,012.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	56.18	0.00
5300 Operating Transfers from Other Funds	638.88	6,125.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	695.06	6,125.99

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	4,181.80
2XX Personal Services - Employee Benefits	0.00	22.35
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	250.41	0.00
2XX Personal Services - Employee Benefits	19.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	270.20	4,204.15

Schedule Of Changes Worksheet

Beginning Fund Balance	2,924.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,125.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,204.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,846.45	(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
3281 State Technology Aid	1,118.51	567.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,118.51	567.10

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		
3XX Purchased Professional and Technical Services	500.00	0.00
6XX Supplies and Materials	618.51	0.00
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	979.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,118.51	979.18

Schedule Of Changes Worksheet

Beginning Fund Balance	412.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	567.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	979.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	12.98
1900 Other Revenue from Local Sources	0.00	13,222.90
1920 Contributions/Donations from Private Sources	0.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	13,335.88

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,477.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,335.88	(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)	14,813.82	(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	8,076.64	7,684.89
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,490.84	0.00
1190 Penalties and Interest on Taxes	114.57	13.87
1510 Interest Earnings	659.39	319.40
3445 State Combined Fund School Block Grant	760.33	766.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,101.77	8,784.27

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	37,147.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,784.27	(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)	45,932.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Revenue	2009 Value	2010 Value
	1510 Interest Earnings	0.00	277.18
	1900 Other Revenue from Local Sources	0.00	750.00
	1920 Contributions/Donations from Private Sources	0.00	25,500.00
842			
	1900 Other Revenue from Local Sources	600.00	0.00
844			
	1900 Other Revenue from Local Sources	21,500.00	0.00
845			
	1900 Other Revenue from Local Sources	500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,600.00</u>	<u>26,527.18</u>

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

PRC	Program	Function	Object	2009 Value	2010 Value
	890 Other Community Services				
		33XX Community Services			
			8XX Other Expenditures	0.00	25,295.00
842					
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	600.00	0.00
844					
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	22,200.00	0.00
845					
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>23,300.00</u>	<u>25,295.00</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Schedule Of Changes Worksheet

Beginning Fund Balance						25,246.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,527.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,295.00	(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	435.00	Less Last Year	0.00	(4b)		435.00	
						435.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,913.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	216.41	0.00
1700 Student Extracurricular Activity Receipts	0.00	125,627.39
1XXX Revenues from Student Activities	87,078.85	0.00
6100 Material Prior Period Revenue Adjustments	0.00	7,688.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,295.26	133,316.03

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	93,318.37	109,929.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,318.37	109,929.72

Schedule Of Changes Worksheet

Beginning Fund Balance	63,874.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	133,316.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,929.72	(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)
	87,260.48	(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	33,027.43	10,314.78
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	196,657.76	207,006.61
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	1,763.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	675.89
XX	XXX 26XX 41X	Energy Utility Services	30,563.43	24,718.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,691.26
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,691.26

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,896.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,195.38
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,867.76
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,265.37	0.00	0.00	0.00	
280	1XXX	2XX	5,626.45	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	168.44	0.00	0.00	0.00	
280	1XXX	6XX	17.50	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	1,790.00	0.00	0.00	0.00	
Totals			25,867.76	0.00	0.00	0.00	25,867.76

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.



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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	341,758.00	0.00	0.00	0.00	341,758.00
Machinery and Equipment	196,220.00	10,368.00	36,350.00	34,119.00	208,819.00
Totals at Historical Cost	542,543.00	10,368.00	36,350.00	34,119.00	555,142.00
Less Accumulated Depreciation For:					
Improvement Accum	684.00	456.00	228.00	0.00	1,368.00
Building Accum	146,964.00	6,534.00	3,753.00	0.00	157,251.00
Machinery and Equipment Accum	68,051.00	26,497.00	12,320.00	7,660.00	99,208.00
Total Accumulated Depreciation	215,699.00	33,487.00	16,301.00	7,660.00	257,827.00
Governmental Activities, Capital Assets, net	326,844.00	-23,119.00	20,049.00	26,459.00	297,315.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,856.00	0.00	0.00
Operations and Maintenance (26XX)	5,892.00	0.00	0.00
Transportation (27XX)	5,169.00	0.00	0.00
Unallocated	228.00	0.00	0.00
Total Depreciation for FY2010	16,145.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	17,117.39	9,903.64	0.00	0.00	27,021.03	0.00	27,021.03
Total Governmental Activity Long-Term Liabilities	17,117.39	9,903.64	0.00	0.00	27,021.03	0.00	27,021.03

* 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.