



# Trustees' Financial Summary

**FY2009-10**

**Submit ID: 0720-45069199**

**39 Powell County  
0720 Avon 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:** Patti Bignell

**Phone #:** (406) 492-6191

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

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

**Chair, Board of Trustees:** Wristine Senecal

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

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

**County Superintendent:** Jules Waber

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

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

## Software

Accounting Package: Quickbooks

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>
322	State OTO K-12 Education Data System	STATE	Avon	N/A
323	State OTO Capital Invest & Deferred Maintenance	STATE	Avon	state
324	State OTO Indian Education for All	STATE	Avon	state
326	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3907201409	84.367
327	Title II, Part D, Ed Technology	FEDERAL	3907206009	84.318
328	Title IV Safe and Drug-Free Schools	FEDERAL	3907201609	84.186A
329	State OTO K-12 Education Data System	STATE	Avon	N/A
330	State OTO FullTime Kindergarten Startup	STATE	Avon	state
331	State OTO Indian Education for All	STATE	Avon	state
333	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A081043	84.358A
334	Public Health Emergency Preparedness	FEDERAL	Avon	93.069
335	Deferred Maintenance & Energy Efficiency	STATE	Avon	NA
336	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A091043	84.358A
337	Title I, Part A, Improving Basic Programs	FEDERAL	3907203110	84.010A
338	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3907201410	84.367
339	Title II, Part D, Ed Technology	FEDERAL	3907206010	84.318
340	Title IV Safe and Drug-Free Schools	FEDERAL	3907201610	84.186A
341	ARRA - Title I Part A	FEDERAL	Avon	84.389



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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)	19,703.34	7,896.35	88,718.33	
02	Taxes Receivable - Real and Personal (120-149)	2,341.85	309.03	527.39	
03	Taxes Receivable - Protested (150-159)	994.18	66.54	230.17	
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>	23,039.37	8,271.92	89,475.89	
<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)	3,336.03	375.57	757.56	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	3,336.03	375.57	757.56	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	19,703.34	7,896.35	88,718.33	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	19,703.34	7,896.35	88,718.33	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	23,039.37	8,271.92	89,475.89	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		12,425.48	16,895.29	
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)			3,490.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		12,425.48	20,385.29	
<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)		12,425.48	20,385.29	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		12,425.48	20,385.29	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		12,425.48	20,385.29	



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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)				600.00
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>				600.00
<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)				600.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>				600.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				600.00



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	336.07	1,820.73		
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>	336.07	1,820.73		
<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)				
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)	336.07	1,820.73		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	336.07	1,820.73		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	336.07	1,820.73		



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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)	785.83			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	785.83			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	785.83			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	785.83			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	785.83			



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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)			5,448.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,448.54	
<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			5,448.54	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,448.54	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,448.54	



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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)	1,864.60	37,946.82		
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>	1,864.60	37,946.82		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,864.60	37,946.82		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	1,864.60	37,946.82		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,864.60	37,946.82		



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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	36,125.64	30,480.74
1190 Penalties and Interest on Taxes	367.58	222.81
1510 Interest Earnings	287.22	169.83
3110 Direct State Aid	98,260.34	84,412.73
3111 Quality Educator	12,168.00	12,320.10
3112 At Risk Student	3,416.26	0.00
3113 Indian Education For All	856.80	754.80
3115 State Spec Ed Allowable Cost Pymt to Districts	8,603.85	9,282.58
3120 State Guaranteed Tax Base Aid	38,492.16	29,994.24
3444 State School Block Grant	10,808.59	10,890.74
3730 HB645 State Special Education Allowable Costs	0.00	253.71
7800 ARRA - State Fiscal Stabilization Fund	0.00	5,950.91

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

209,386.44	184,733.19
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	103,862.04	91,047.39
2XX Personal Services - Employee Benefits	11,070.10	17,112.00
3XX Purchased Professional and Technical Services	0.00	671.00
5XX Other Purchased Services	464.25	676.36
6XX Supplies and Materials	24,375.84	7,945.77
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	766.46	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	8,948.60	10,217.22
2XX Personal Services - Employee Benefits	162.10	250.00
5XX Other Purchased Services	5,102.35	4,794.93
6XX Supplies and Materials	2,787.22	2,968.95
8XX Other Expenditures	1,130.77	1,179.89
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	1,671.37	1,717.00
2XX Personal Services - Employee Benefits	162.10	162.10
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	6,395.29	5,509.29
2XX Personal Services - Employee Benefits	458.76	1,185.22
3XX Purchased Professional and Technical Services	2,361.25	613.50
4XX Purchased Property Services	10,156.20	9,482.72
5XX Other Purchased Services	259.44	0.00



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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>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials	2,807.67	4,282.46
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	9,733.18	11,165.67
			2XX Personal Services - Employee Benefits	162.10	250.00
			6XX Supplies and Materials	262.03	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	7,708.53	6,470.03
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	886.84	754.80
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			6XX Supplies and Materials	2,763.65	3,310.30
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	5,950.91
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	211.37	508.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>204,669.51</u>	<u>188,226.39</u>



# Trustees' Financial Summary

**FY2009-10**

Submit ID: 0720-45069199

**39 Powell County**

**0720 Avon Elem**

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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						23,196.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						184,733.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						188,226.39	(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)						19,703.34	(5)



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39 Powell County

0720 Avon Elem

## 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	12,745.71	2,390.12
1190 Penalties and Interest on Taxes	5.48	39.74
2220 County On-Schedule Trans Reimb	4,693.28	4,273.10
3210 State On-Schedule Trans Reimb	4,402.80	4,273.10
3445 State Combined Fund School Block Grant	2,703.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>24,550.77</b>	<b>10,976.06</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>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	77.47	89.15
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	7,711.81	7,928.63
3XX Purchased Professional and Technical Services	250.00	436.00
4XX Purchased Property Services	2,536.18	3,033.16
5XX Other Purchased Services	1,200.00	1,400.00
6XX Supplies and Materials	2,269.40	2,582.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>14,044.86</b>	<b>15,469.16</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	12,389.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,976.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,469.16	(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)	7,896.35	(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	7,806.01	7,081.79
1190 Penalties and Interest on Taxes	34.85	45.73
1510 Interest Earnings	852.07	503.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,692.93	7,631.36

### 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					81,086.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,631.36	(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)					88,718.33	(5)



# Trustees' Financial Summary

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

### 14 - Retirement Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	38.30	22.64
2240 County Retirement Distribution	23,607.64	16,567.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	23,645.94	16,590.25

#### 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	15,722.53	13,790.78
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	684.57	781.62
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	126.19	115.76
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	483.26	405.66
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	568.76	624.97
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	1,360.24	1,602.97
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	1,035.36	650.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,980.91	17,972.16



# Trustees' Financial Summary

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**0720 Avon Elem**

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

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						13,807.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,590.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,972.16	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,425.48	(5)



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
<b>326 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	820.00
<b>327 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	337.00
<b>328 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	35.00
<b>333 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,086.20
<b>334 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	1,000.00
<b>335 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	5,740.83
<b>337 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	19,224.00
<b>338 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,395.00
<b>339 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	278.00
<b>340 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	455.00
<b>341 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	11,011.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50,382.03

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

PRC Program Function Object	2010 Value
<b>322 State OTO K-12 Education Data System</b>	
<b>368 K-12 Education Data Systems</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	96.20
<b>323 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	13,477.81
4XX Purchased Property Services	684.79
<b>323 Subtotal</b>	14,162.60



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
324 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	2,380.52
326 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	420.00
2XX Personal Services - Employee Benefits	64.00
5XX Other Purchased Services	336.00
	820.00
326 Subtotal	
327 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	337.00
328 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	30.00
2XX Personal Services - Employee Benefits	5.00
	35.00
328 Subtotal	
329 State OTO K-12 Education Data System	
368 K-12 Education Data Systems	
1XXX Instruction	
6XX Supplies and Materials	119.35
330 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	2,882.12
331 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
333 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	7,882.08
2XX Personal Services - Employee Benefits	1,204.12
	9,086.20
333 Subtotal	
334 Public Health Emergency Preparedness	





# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
341 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	9,250.00
2XX Personal Services - Employee Benefits	1,399.00
3XX Purchased Professional and Technical Services	362.00
<b>341 Subtotal</b>	11,011.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	71,021.42

#### Schedule Of Changes Worksheet

Beginning Fund Balance	41,024.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,382.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	71,021.42	(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)	20,385.29	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
322 State OTO K-12 Education Data System	0.00	96.20	-96.20
323 State OTO Capital Invest & Deferred Maintenance	0.00	14,162.60	-14,162.60
324 State OTO Indian Education for All	0.00	2,380.52	-2,380.52
326 Title II, Part A, Teacher/Principal Train/Recruit	820.00	820.00	0.00
327 Title II, Part D, Ed Technology	337.00	337.00	0.00
328 Title IV Safe and Drug-Free Schools	35.00	35.00	0.00
329 State OTO K-12 Education Data System	0.00	119.35	-119.35
330 State OTO FullTime Kindergarten Startup	0.00	2,882.12	-2,882.12
331 State OTO Indian Education for All	0.00	1,000.00	-1,000.00



# Trustees' Financial Summary

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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
333 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,086.20	9,086.20	0.00
334 Public Health Emergency Preparedness	1,000.00	1,000.00	0.00
335 Deferred Maintenance & Energy Efficiency	5,740.83	5,740.83	0.00
337 Title I, Part A, Improving Basic Programs	19,224.00	19,222.93	1.07
338 Title II, Part A, Teacher/Principal Train/Recruit	2,395.00	2,394.67	0.33
339 Title II, Part D, Ed Technology	278.00	278.00	0.00
340 Title IV Safe and Drug-Free Schools	455.00	455.00	0.00
341 ARRA - Title I Part A	11,011.00	11,011.00	0.00
<b>Total</b>	<b>50,382.03</b>	<b>71,021.42</b>	<b>-20,639.39</b>



# Trustees' Financial Summary

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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	515.94	240.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	515.94	240.43

#### 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	0.00	689.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	689.30

#### Schedule Of Changes Worksheet

Beginning Fund Balance	784.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	240.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	689.30	(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)	336.07	(5)



# Trustees' Financial Summary

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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
3445 State Combined Fund School Block Grant	0.00	2,724.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	2,724.05

### 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	0.00	5,208.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	5,208.97

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,305.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,724.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,208.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,820.73	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	9.56	5.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9.56	5.65

### 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	780.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.65	(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)	785.83	(5)



# Trustees' Financial Summary

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

### 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	5,259.81	11,196.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,259.81	11,196.65

#### 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	6,022.11	7,422.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,022.11	7,422.51

#### Schedule Of Changes Worksheet

Beginning Fund Balance		1,674.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,196.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,422.51	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,448.54	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2009 Value</b>	<b>2010 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	112,477.73	116,351.45
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,158.46	9,112.83
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	217.77	43.00
XX	XXX 26XX 41X	Energy Utility Services	10,233.67	9,571.87
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,493.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,493.10

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,497.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,470.03
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,885.70
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: 88%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	11,165.67	0.00	0.00	0.00	
280	1XXX	2XX	250.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	6,470.03	0.00	0.00	0.00	
<b>Totals</b>			17,885.70	0.00	0.00	0.00	17,885.70

*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

FY2009-10

Submit ID: 0720-45069199

39 Powell County

0720 Avon Elem

## 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>
Buildings	101,560.42	0.00	0.00	0.00	101,560.42
Machinery and Equipment	64,575.00	0.00	0.00	0.00	64,575.00
Totals at Historical Cost	166,135.42	0.00	0.00	0.00	166,135.42
Less Accumulated Depreciation For:					
Building Accum	14,122.00	0.00	0.00	0.00	14,122.00
Machinery and Equipment Accum	41,723.00	0.00	0.00	0.00	41,723.00
Total Accumulated Depreciation	55,845.00	0.00	0.00	0.00	55,845.00
Governmental Activities, Capital Assets, net	110,290.42	0.00	0.00	0.00	110,290.42

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

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

<b>Depreciation by Function for FY2010</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2010			

\*\*\* Has comment.



# Trustees' Financial Summary

FY2009-10

Submit ID: 0720-45069199

39 Powell County

0720 Avon Elem

## 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	1,399.00	0.00	0.00	0.00	1,399.00	0.00	0.00
Total Governmental Activity Long-Term Liabilities	1,399.00	0.00	0.00	0.00	1,399.00	0.00	0.00

\* 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.