



Trustees' Financial Summary

FY2009-10

Submit ID: 0244-61109141

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

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: Jennifer Mettler

Phone #: (406) 778-2577

(Signature)

(Date)

Chair, Board of Trustees: Michael Gentilini

(Signature)

(Date)

County Superintendent: Brenda J. Wood

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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 #
008	Girl Scout Grant	LOCAL	13-0244-008	
009	WADE LIBRARY MEMORIAL	LOCAL		
010	Quick Start Energy Grants	STATE	13-0244	state
018	K-12 Ed Data Systems	STATE	13-0244	
068	Capital Invest and Def Maint	STATE	13-0244	
069	Deferred Maintenance & Energy Efficiency	STATE	13-0244	NA
079	Public Health Emergency Preparedness	FEDERAL	13-0244	93.069
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
102	BANK OF BAKER FITNESS GRANT	LOCAL		
103	Exxon Grant	LOCAL		
105	Big Sky Games Grant	LOCAL	13-0244-105	
106	Blue Rock Grant	LOCAL		
111	BIG CountrySpecial Education Coop	LOCAL	SPEECH	
145	ESEA Title II, Part A	FEDERAL	1302441407	84.367A
146	Title II Part A	FEDERAL	1302441408	84.367
165	ESEA Title IV Part A	FEDERAL	1302441607	84.186A
308	Gifted and Talented	STATE	13-0244	State
311	ESEA Title I Part A	FEDERAL	1302443108	84.010A
312	ARRA - Title I Part A	FEDERAL	13-0244-3110	84.389
329	Advancing Agriculture Education Program	STATE	13-0244	NA
367	OTO Indian Ed for All	STATE	13-0244	
368	Indian Ed For All -08	STATE	13-0244	
369	INDIAN ED FY09	STATE	13-0244	
414	Small Rural Schools Achievement Program	FEDERAL	S358A070519	84.358A
415	SMALL RURAL SCHOOLS ACHIEVEMENT PROGRAM	FEDERAL	S358A080519	84.358A
454	Carl D Perkins Vocational Grant	FEDERAL	1302448107BG	84.048A
724	Career and Vocational/Technical Ed	STATE	13024407	
775	IDEA Part B	FEDERAL	099627707ALLO	84.027



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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)	10,610,067.85	1,485,756.88	65,877.77	154.94
02	Taxes Receivable - Real and Personal (120-149)	1,283.56	186.28	2.33	
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)				2,314.54
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,611,351.41	1,485,943.16	65,880.10	2,469.48
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,283.56	186.28	2.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,283.56	186.28	2.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				2,314.54
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	10,610,067.85	1,485,756.88	65,877.77	154.94
52	TOTAL FUND BALANCE/EQUITY	10,610,067.85	1,485,756.88	65,877.77	2,469.48
53	TOTAL LIABILITIES AND FUND BALANCE	10,611,351.41	1,485,943.16	65,880.10	2,469.48



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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)	100,176.64	288,633.77	6,022,897.74	892,256.91
02	Taxes Receivable - Real and Personal (120-149)	174.41			19.86
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,548.08	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,351.05	288,633.77	6,025,445.82	892,276.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	174.41		39,514.74	19.86
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	174.41		39,514.74	19.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	100,176.64	288,633.77	5,985,931.08	892,256.91
52	TOTAL FUND BALANCE/EQUITY	100,176.64	288,633.77	5,985,931.08	892,256.91
53	TOTAL LIABILITIES AND FUND BALANCE	100,351.05	288,633.77	6,025,445.82	892,276.77



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,525.24			43,221.39
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	5,525.24			43,221.39
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)	5,525.24			43,221.39
52	TOTAL FUND BALANCE/EQUITY	5,525.24			43,221.39
53	TOTAL LIABILITIES AND FUND BALANCE	5,525.24			43,221.39



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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)
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)	2,737,097.24	10,158,152.95		103,201.22
02	Taxes Receivable - Real and Personal (120-149)				25.97
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	2,737,097.24	10,158,152.95		103,227.19
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				25.97
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				25.97
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)	2,737,097.24	10,158,152.95		103,201.22
52	TOTAL FUND BALANCE/EQUITY	2,737,097.24	10,158,152.95		103,201.22
53	TOTAL LIABILITIES AND FUND BALANCE	2,737,097.24	10,158,152.95		103,227.19



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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)	20,243.24	10,826,207.49		
02	Taxes Receivable - Real and Personal (120-149)		200.79		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	20,243.24	10,826,408.28		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		200.79		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		200.79		
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)	20,243.24	10,826,207.49		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20,243.24	10,826,207.49		
53	TOTAL LIABILITIES AND FUND BALANCE	20,243.24	10,826,408.28		



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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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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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	106,693.41		101,530.11	
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	106,693.41		101,530.11	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	106,693.41		101,530.11	
52	TOTAL FUND BALANCE/EQUITY	106,693.41		101,530.11	
53	TOTAL LIABILITIES AND FUND BALANCE	106,693.41		101,530.11	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,765.78	241,282.98		
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	84,765.78	241,282.98		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	62,953.03	241,282.98		
24	Other Current Liabilities (621-679)	21,812.75			
35	TOTAL LIABILITIES	84,765.78	241,282.98		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	84,765.78	241,282.98		



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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	764.24	0.00
1111 District Levy - Real Property	619.46	0.00
1330 Tuition from Schl Dists Outside State	5,939.36	4,829.60
1510 Interest Earnings	136,700.35	78,059.69
1900 Other Revenue from Local Sources	2,260.26	360.48
1910 Rentals	360.00	50.00
3110 Direct State Aid	1,101,821.16	1,077,740.07
3111 Quality Educator	131,338.35	133,078.37
3112 At Risk Student	7,594.90	0.00
3113 Indian Education For All	8,098.80	8,323.20
3114 American Indian Achievement Gap	1,600.00	1,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	83,665.58	104,035.98
3117 State Tuition for State Placement	2,878.40	1,019.58
3444 State School Block Grant	396,911.42	399,927.95
3445 State Combined Fund School Block Grant	50,000.00	50,000.00
3460 Montana Oil and Gas Tax	5,000,000.00	2,549,981.70
3730 HB645 State Special Education Allowable Costs	0.00	3,450.40
7800 ARRA - State Fiscal Stabilization Fund	0.00	75,978.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,930,552.28	4,488,035.30

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	1,310,986.74	1,242,389.57
2XX Personal Services - Employee Benefits	135,812.29	132,881.97
4XX Purchased Property Services	16,360.97	3,520.35
5XX Other Purchased Services	597.00	3,036.95
6XX Supplies and Materials	14,874.50	14,797.41
21XX Support Services - Students		
1XX Personal Services - Salaries	66,888.25	73,243.50
2XX Personal Services - Employee Benefits	5,589.22	5,995.56
3XX Purchased Professional and Technical Services	198.00	0.00
5XX Other Purchased Services	878.05	745.00
6XX Supplies and Materials	492.42	666.78
222X Educational Media Services		
1XX Personal Services - Salaries	72,949.39	74,407.23
2XX Personal Services - Employee Benefits	5,768.63	6,155.75
6XX Supplies and Materials	500.16	2,566.12
23XX Support Services - General Administration		



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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				
			1XX Personal Services - Salaries	74,305.97	77,360.48
			2XX Personal Services - Employee Benefits	6,003.00	6,544.48
			3XX Purchased Professional and Technical Services	5,775.00	5,122.07
			5XX Other Purchased Services	61,973.36	46,773.17
			6XX Supplies and Materials	300.75	775.75
			810 Dues and Fees	8,901.00	7,712.00
			8XX Other Expenditures	1,628.81	1,492.89
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	162,356.79	180,573.20
			2XX Personal Services - Employee Benefits	21,403.73	24,340.11
			5XX Other Purchased Services	9,163.25	10,775.11
			6XX Supplies and Materials	1,495.70	1,511.64
			810 Dues and Fees	1,546.00	1,522.00
			8XX Other Expenditures	127.50	220.87
	25XX Support Services - Business				
			1XX Personal Services - Salaries	74,807.42	56,345.44
			2XX Personal Services - Employee Benefits	5,223.78	4,431.69
			3XX Purchased Professional and Technical Services	330.00	330.00
			4XX Purchased Property Services	88.20	0.00
			5XX Other Purchased Services	3,875.13	3,409.60
			6XX Supplies and Materials	788.86	1,268.83
			810 Dues and Fees	315.00	250.00
			8XX Other Expenditures	214.00	204.95
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	242,436.26	242,274.88
			2XX Personal Services - Employee Benefits	47,422.28	49,740.70
			4XX Purchased Property Services	106,802.12	103,057.68
			5XX Other Purchased Services	429.00	718.00
			6XX Supplies and Materials	12,823.62	17,031.22
	27XX Student Transportation Services				
			5XX Other Purchased Services	3,399.33	2,529.26
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	134,654.00	142,830.55
			2XX Personal Services - Employee Benefits	28,438.27	27,382.90
			3XX Purchased Professional and Technical Services	0.00	55.00
			5XX Other Purchased Services	3,485.14	2,638.96
			6XX Supplies and Materials	7,056.31	12,066.86
	21XX Support Services - Students				
			1XX Personal Services - Salaries	24,438.30	23,582.36
			2XX Personal Services - Employee Benefits	3,140.89	2,974.00
			3XX Purchased Professional and Technical Services	1,117.51	1,967.75



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0244 Baker K-12 Schools

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
	280 Special Education - Local and State				
		21XX Support Services - Students			
			6XX Supplies and Materials	588.70	745.36
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	46,964.31	105,696.01
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,048.90	19,278.41
			2XX Personal Services - Employee Benefits	2,070.77	2,106.81
			5XX Other Purchased Services	787.25	147.00
			6XX Supplies and Materials	10,572.31	1,971.59
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	2,448.00	0.00
			6XX Supplies and Materials	154.93	408.92
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	92,145.22	98,832.15
			2XX Personal Services - Employee Benefits	13,104.55	14,137.12
			4XX Purchased Property Services	1,369.03	448.80
			5XX Other Purchased Services	60.00	0.00
			6XX Supplies and Materials	11,020.74	14,124.10
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	9,929.97	9,999.96
			2XX Personal Services - Employee Benefits	931.89	924.40
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	90,567.57	108,459.46
			2XX Personal Services - Employee Benefits	7,520.58	11,033.64
			6XX Supplies and Materials	7,735.50	7,623.58
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,360.00	1,410.00
			2XX Personal Services - Employee Benefits	8.15	9.08
			3XX Purchased Professional and Technical Services	1,275.00	0.00
			5XX Other Purchased Services	45,727.19	40,500.81
			6XX Supplies and Materials	689.29	1,344.66
			810 Dues and Fees	1,090.00	1,115.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	3,602.35	3,727.00
			2XX Personal Services - Employee Benefits	53.07	81.23
			5XX Other Purchased Services	120,808.45	34,029.18



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	7,338.85	2,953.03
			810 Dues and Fees	2,500.00	2,530.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	68,400.54
			2XX Personal Services - Employee Benefits	0.00	7,577.74
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	51,542.21	54,956.91
			2XX Personal Services - Employee Benefits	12,748.16	15,164.73
			5XX Other Purchased Services	563.25	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	6,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,253,488.09	3,256,057.81

Schedule Of Changes Worksheet

Beginning Fund Balance					9,378,090.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,488,035.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,256,057.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,610,067.85	(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	70.64	0.00
1111 District Levy - Real Property	42.78	0.00
1510 Interest Earnings	34,947.50	9,693.31
3444 State School Block Grant	5,451.70	5,493.13
3460 Montana Oil and Gas Tax	500,000.00	200,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	540,512.62	215,186.44

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	15,275.86	15,499.98
2XX Personal Services - Employee Benefits	1,096.14	1,122.27
24XX Support Services - School Administration		
1XX Personal Services - Salaries	32,156.43	33,689.62
2XX Personal Services - Employee Benefits	4,469.53	4,922.31
25XX Support Services - Business		
1XX Personal Services - Salaries	13,777.93	13,136.16
2XX Personal Services - Employee Benefits	1,099.10	942.06
27XX Student Transportation Services		
5XX Other Purchased Services	169,002.70	178,646.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	236,877.69	247,959.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,518,529.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						215,186.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						247,959.36	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,485,756.88	(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	0.06	0.00
1111 District Levy - Real Property	0.21	0.00
1510 Interest Earnings	1,144.41	246.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,144.68	246.36

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		
6XX Supplies and Materials	221.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	221.25	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	65,631.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	246.36	(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)
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)
	65,877.77	(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	5.82	1.71
1611 National School Lunch Program	55,033.40	51,835.55
3220 State Food Services Match	125.74	0.00
4550 Federal Child Nutrition	40,438.29	40,543.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,603.25	92,380.72

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	34,463.67	33,056.05
2XX Personal Services - Employee Benefits	5,551.47	4,903.66
5XX Other Purchased Services	525.81	0.00
6XX Supplies and Materials	55,218.37	54,632.15
810 Dues and Fees	90.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,849.32	92,706.86

Schedule Of Changes Worksheet

Beginning Fund Balance	3,897.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,380.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	92,706.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	2,314.54	
Less Last Year	3,416.62	(4a)
	-1,102.08	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	-1,102.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,469.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	5.38	0.00
1111 District Levy - Real Property	3.04	0.00
1510 Interest Earnings	1,870.15	271.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,878.57</u>	<u>271.95</u>

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		
5XX Other Purchased Services	4,540.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>4,540.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		99,904.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		271.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		100,176.64	(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	3,745.93	2,172.48
2240 County Retirement Distribution	476,846.28	456,864.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	480,592.21	459,036.49

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	265,743.65	295,025.77
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	9,422.45	10,650.94
222X Educational Media Services		
2XX Personal Services - Employee Benefits	12,187.60	12,694.63
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,912.94	13,729.53
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	32,188.87	57,486.70
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	15,066.21	10,435.47
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	37,044.86	38,260.78
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	20,939.37	20,648.75
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,609.22	324.83
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,711.88	2,842.27
390 State Career & Technical Ed Entitlement - Undistributed		
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	15,294.88	17,426.99
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,566.11	2,524.79
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	190.43	207.32



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Program	Function	Object	2009 Value	2010 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	275.63	285.33
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	10,212.72
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	8,560.07	9,141.99
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	12,145.77	12,889.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				450,859.94	514,788.71

Schedule Of Changes Worksheet

Beginning Fund Balance					344,385.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					459,036.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					514,788.71	(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)					288,633.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2010 Value
009 WADE LIBRARY MEMORIAL	
1510 Interest Earnings	25.47
1920 Contributions/Donations from Private Sources	2,935.00
009 Subtotal	2,960.47
010 Quick Start Energy Grants	
3710 Quick Start Energy Grants	26,050.00
069 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	22,496.13
079 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	6,000.00
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1510 Interest Earnings	82,725.97
1900 Other Revenue from Local Sources	30,836.60
081 Subtotal	113,562.57
097 ACCELERATED LGST FUNDS	
1510 Interest Earnings	538.34
106 Blue Rock Grant	
1510 Interest Earnings	56.06
111 BIG CountrySpecial Education Coop	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	27,573.00
145 ESEA Title II, Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,717.29
6100 Material Prior Period Revenue Adjustments	-1,500.00
145 Subtotal	1,217.29
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,156.08
165 ESEA Title IV Part A	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,946.00
308 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,718.00
311 ESEA Title I Part A	
4200 Title I, Part A, Improving Basic Programs	58,128.00
312 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	23,262.00
329 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
367 OTO Indian Ed for All	
1510 Interest Earnings	2.37



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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
368 Indian Ed For All -08	
1510 Interest Earnings	14.85
369 INDIAN ED FY09	
1510 Interest Earnings	54.02
414 Small Rural Schools Achievement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,430.97
415 SMALL RURAL SCHOOLS ACHIEVEMENT PROGRAM	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,112.97
454 Carl D Perkins Vocational Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,930.00
724 Career and Vocational/Technical Ed	
3900 State Career & Technical Ed Entitlement	4,889.00
775 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	77,693.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	395,291.12

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

PRC Program Function Object	2010 Value
009 WADE LIBRARY MEMORIAL	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	2,924.27
010 Quick Start Energy Grants	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	26,050.00
068 Capital Invest and Def Maint	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	87,061.10
069 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	22,496.13
079 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	6,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
165 ESEA Title IV Part A	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,050.00
5XX Other Purchased Services	200.00
6XX Supplies and Materials	696.00
	1,946.00
165 Subtotal	
308 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,322.90
2XX Personal Services - Employee Benefits	395.10
	1,718.00
308 Subtotal	
311 ESEA Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	47,001.46
2XX Personal Services - Employee Benefits	11,126.54
	58,128.00
311 Subtotal	
312 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	18,715.72
2XX Personal Services - Employee Benefits	4,546.17
	23,261.89
312 Subtotal	
329 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
6XX Supplies and Materials	1,499.92
367 OTO Indian Ed for All	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,488.37
6XX Supplies and Materials	75.19
	1,563.56
367 Subtotal	
368 Indian Ed For All -08	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,048.71



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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
368 Indian Ed For All -08	
365 Indian Education for All - OTO & Ongoing	
369 INDIAN ED FY09	
365 Indian Education for All - OTO & Ongoing	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,162.92
5XX Other Purchased Services	760.54
	3,923.46
369 Subtotal	3,923.46
414 Small Rural Schools Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,098.08
2XX Personal Services - Employee Benefits	332.89
	2,430.97
414 Subtotal	2,430.97
415 SMALL RURAL SCHOOLS ACHIEVEMENT PROGRAM	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,559.00
2XX Personal Services - Employee Benefits	571.37
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	400.00
5XX Other Purchased Services	4,582.60
	9,112.97
415 Subtotal	9,112.97
454 Carl D Perkins Vocational Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3,930.00
724 Career and Vocational/Technical Ed	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	100.00
6XX Supplies and Materials	4,789.00
	4,889.00
724 Subtotal	4,889.00
775 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	60,079.63
2XX Personal Services - Employee Benefits	17,613.37



Trustees' Financial Summary

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**** Recalculated ****

0244 Baker K-12 Schools

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
			775 Subtotal	77,693.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				545,649.98

Schedule Of Changes Worksheet

Beginning Fund Balance	6,136,289.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	395,291.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	545,649.98	(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)	5,985,931.08	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
009 WADE LIBRARY MEMORIAL	2,960.47	2,924.27	36.20
010 Quick Start Energy Grants	26,050.00	26,050.00	0.00
068 Capital Invest and Def Maint	0.00	87,061.10	-87,061.10
069 Deferred Maintenance & Energy Efficiency	22,496.13	22,496.13	0.00
079 Public Health Emergency Preparedness	6,000.00	6,000.00	0.00
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	113,562.57	167,993.98	-54,431.41
097 ACCELERATED LGST FUNDS	538.34	32.65	505.69
106 Blue Rock Grant	56.06	0.00	56.06
111 BIG CountrySpecial Education Coop	27,573.00	27,573.00	0.00
145 ESEA Title II, Part A	1,217.29	1,217.29	0.00
146 Title II Part A	10,156.08	10,156.08	0.00
165 ESEA Title IV Part A	1,946.00	1,946.00	0.00
308 Gifted and Talented	1,718.00	1,718.00	0.00
311 ESEA Title I Part A	58,128.00	58,128.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
312 ARRA - Title I Part A	23,262.00	23,261.89	0.11
329 Advancing Agriculture Education Program	1,500.00	1,499.92	0.08
367 OTO Indian Ed for All	2.37	1,563.56	-1,561.19
368 Indian Ed For All -08	14.85	4,048.71	-4,033.86
369 INDIAN ED FY09	54.02	3,923.46	-3,869.44
414 Small Rural Schools Achievement Program	2,430.97	2,430.97	0.00
415 SMALL RURAL SCHOOLS ACHIEVEMENT PROGRAM	9,112.97	9,112.97	0.00
454 Carl D Perkins Vocational Grant	3,930.00	3,930.00	0.00
724 Career and Vocational/Technical Ed	4,889.00	4,889.00	0.00
775 IDEA Part B	77,693.00	77,693.00	0.00
Total	395,291.12	545,649.98	-150,358.86



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0244 Baker K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	6.69	0.00
1111 District Levy - Real Property	3.52	0.00
1510 Interest Earnings	15,768.65	21,563.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,778.86	21,563.65

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

PRC Program Function Object	2009 Value	2010 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	18,828.81	18,225.32
2XX Personal Services - Employee Benefits	4,470.84	4,596.14
3XX Purchased Professional and Technical Services	6,310.00	13,300.00
4XX Purchased Property Services	2,040.00	0.00
6XX Supplies and Materials	4,605.50	3,174.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,255.15	39,295.46

Schedule Of Changes Worksheet

Beginning Fund Balance	909,988.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,563.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,295.46	(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)	892,256.91	(5)



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0244 Baker K-12 Schools

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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
1311 Driver's Education Fees	1,000.00	1,000.00
1510 Interest Earnings	49.39	11.44
1982 Summer Session - Driver's Education Fees	700.00	350.00
3260 State Driver's Education Reimbursement	2,990.47	2,473.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4,739.86</u>	<u>3,835.21</u>

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	4,029.70	3,748.50
2XX Personal Services - Employee Benefits	170.65	24.16
6XX Supplies and Materials	1,263.83	1,396.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5,464.18</u>	<u>5,168.73</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		6,858.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,835.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,168.73	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b) 0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,525.24	(5)



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0244 Baker K-12 Schools

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	869.32	117.65
5300 Operating Transfers from Other Funds	0.00	6,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	869.32	6,217.65

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	283.32	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,837.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	283.32	1,837.15

Schedule Of Changes Worksheet

Beginning Fund Balance	38,840.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,217.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,837.15	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	43,221.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	41,300.43	62,988.45
3281 State Technology Aid	5,649.54	3,013.83
3445 State Combined Fund School Block Grant	16,447.46	16,952.46
3460 Montana Oil and Gas Tax	700,000.00	200,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	763,397.43	282,954.74

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	2,008.75	1,218.75
4XX Purchased Property Services	10,254.12	7,213.76
5XX Other Purchased Services	575.90	1,299.57
6XX Supplies and Materials	127,301.64	138,590.32
21XX Support Services - Students		
6XX Supplies and Materials	735.00	79.99
22XX Educational Media Services		
1XX Personal Services - Salaries	8,500.00	9,200.00
2XX Personal Services - Employee Benefits	50.79	59.29
4XX Purchased Property Services	160.00	0.00
6XX Supplies and Materials	3,341.07	5,238.86
23XX Support Services - General Administration		
6XX Supplies and Materials	927.90	0.00
24XX Support Services - School Administration		
5XX Other Purchased Services	3,956.75	0.00
6XX Supplies and Materials	10,250.97	2,344.35
25XX Support Services - Business		
4XX Purchased Property Services	780.00	7,395.00
6XX Supplies and Materials	12,950.29	8,724.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	84.83	1,616.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	181,878.01	182,980.39



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0244 Baker K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,637,122.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						282,954.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						182,980.39	(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)						2,737,097.24	(5)



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0244 Baker K-12 Schools

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	106,647.36	131,910.01
3460 Montana Oil and Gas Tax	5,280,703.72	2,472,355.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,387,351.08	2,604,265.81

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	369,161.27	585,598.04
2XX Personal Services - Employee Benefits	51,539.83	62,312.79
3XX Purchased Professional and Technical Services	5,310.00	5,165.00
4XX Purchased Property Services	704.00	5,388.80
5XX Other Purchased Services	30.51	157.08
6XX Supplies and Materials	93,016.65	102,593.74
21XX Support Services - Students		
1XX Personal Services - Salaries	500.00	4,000.00
2XX Personal Services - Employee Benefits	2.87	25.78
3XX Purchased Professional and Technical Services	102.00	104.00
5XX Other Purchased Services	0.00	200.34
6XX Supplies and Materials	2,592.28	1,519.67
222X Educational Media Services		
1XX Personal Services - Salaries	500.00	4,000.00
2XX Personal Services - Employee Benefits	2.87	25.78
6XX Supplies and Materials	3,469.54	8,087.84
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	4,000.00
2XX Personal Services - Employee Benefits	0.00	25.78
3XX Purchased Professional and Technical Services	3,000.00	0.00
5XX Other Purchased Services	538.10	928.27
6XX Supplies and Materials	11,306.53	1,006.34
8XX Other Expenditures	0.00	328.75
24XX Support Services - School Administration		
1XX Personal Services - Salaries	30,925.34	58,355.67
2XX Personal Services - Employee Benefits	4,070.37	4,226.75
4XX Purchased Property Services	0.00	99.25
5XX Other Purchased Services	1,384.11	1,779.50
6XX Supplies and Materials	6,951.55	2,562.40
8XX Other Expenditures	1,365.76	5,330.50
25XX Support Services - Business		
1XX Personal Services - Salaries	18,356.15	4,577.50



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0244 Baker K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility 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				
	25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	1,421.69	29.50
			5XX Other Purchased Services	2,882.65	1,831.10
			6XX Supplies and Materials	1,560.40	269.07
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	35,598.05	47,103.45
			2XX Personal Services - Employee Benefits	10,144.69	12,523.65
			3XX Purchased Professional and Technical Services	0.00	15,000.00
			4XX Purchased Property Services	30,958.91	245,555.35
			5XX Other Purchased Services	0.00	278.65
			6XX Supplies and Materials	58,336.76	28,522.11
			7XX Property and Equipment Acquisition	0.00	27,750.00
	27XX Student Transportation Services				
			7XX Property and Equipment Acquisition	16,210.00	5,102.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	10,147.23	0.00
			2XX Personal Services - Employee Benefits	812.76	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,500.00	16,000.00
			2XX Personal Services - Employee Benefits	8.61	103.12
			6XX Supplies and Materials	0.00	12,830.05
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			5XX Other Purchased Services	3,303.80	22,965.98
			6XX Supplies and Materials	692.58	1,302.52
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			5XX Other Purchased Services	14,062.67	93,732.27
			6XX Supplies and Materials	23,000.41	14,431.12
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	8,351.23	12,516.22
			2XX Personal Services - Employee Benefits	629.43	1,008.86
			6XX Supplies and Materials	4,559.09	81.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				829,010.69	1,421,336.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						8,975,223.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,604,265.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,421,336.57	(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)						10,158,152.95	(5)



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0244 Baker K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC Revenue	2009 Value	2010 Value
1110 District Tax Levy	5.95	0.00
1111 District Levy - Real Property	2.72	0.00
1510 Interest Earnings	2,363.54	185.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,372.21	185.43

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2,282.25	1,803.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,282.25	1,803.39

Schedule Of Changes Worksheet

Beginning Fund Balance	104,819.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	185.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,803.39	(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)	103,201.22	(5)



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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	414.88	67.93
1900 Other Revenue from Local Sources	1,623.10	2,693.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,037.98	2,761.59

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	736.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	736.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	17,981.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,761.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(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)	20,243.24	(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	146.16	0.00
1111 District Levy - Real Property	61.12	0.00
1510 Interest Earnings	305,988.06	207,636.30
3460 Montana Oil and Gas Tax	0.00	500,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	306,195.34	707,636.30

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	116.00
6XX Supplies and Materials	116.00	0.00
25XX Support Services - Business		
7XX Property and Equipment Acquisition	6,524.88	2,697.33
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	8,495.40	16,192.25
4XX Purchased Property Services	368,741.71	186,358.29
6XX Supplies and Materials	28,184.71	40,590.92
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	35,689.00	2,765.00
7XX Property and Equipment Acquisition	197,264.75	54,189.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	645,016.45	302,909.59



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						10,421,480.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						707,636.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						302,909.59	(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)						10,826,207.49	(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	2,623.80	535.31
1920 Contributions/Donations from Private Sources	10,128.43	7,415.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,752.23	7,950.92

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

PRC Program Function Object	2009 Value	2010 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	7,750.00	6,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,750.00	6,600.00

Schedule Of Changes Worksheet

Beginning Fund Balance	105,342.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,950.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,600.00	(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)	106,693.41	(5)



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0244 Baker K-12 Schools

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
1XXX Revenues from Student Activities	134,491.96	180,428.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134,491.96	180,428.08

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	121,446.76	179,532.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	121,446.76	179,532.23

Schedule Of Changes Worksheet

Beginning Fund Balance	100,634.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,428.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	179,532.23	(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)	101,530.11	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	49,134.80	68,698.56
XX	39X 1XXX 112	Certified Teacher Staff Salaries	93,645.22	114,832.15
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	1,925,059.24	2,176,744.22
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,938.41	36,439.41
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	440.59	422.59
XX	XXX 26XX 41X	Energy Utility Services	117,344.11	105,399.79
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	185,574.75	23,150.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	18,877.30	118,100.90
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	8,246.00	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	4,540.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	61,106.16
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	61,106.16

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	20,367.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	87,992.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	319,939.75
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	142,830.55	0.00	0.00	0.00	
280	1XXX	2XX	27,382.90	0.00	0.00	0.00	
280	1XXX	3XX	55.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	2,638.96	0.00	0.00	0.00	
280	1XXX	6XX	12,066.86	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	23,582.36	0.00	0.00	0.00	
280	21XX	2XX	2,974.00	0.00	0.00	0.00	
280	21XX	3XX	1,967.75	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	745.36	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	105,696.01	0.00	0.00	0.00	
Totals			319,939.75	0.00	0.00	0.00	319,939.75

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY10.



Trustees' Financial Summary

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**** Recalculated ****

0244 Baker K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	66,001.00	0.00	0.00	0.00	66,001.00
Land Improvements	641,582.18	0.00	0.00	0.00	641,582.18
Buildings	5,354,724.98	0.00	118,100.90	0.00	5,472,825.88
Machinery and Equipment	646,605.47	0.00	125,398.61	57,642.00	714,362.08
Totals at Historical Cost	6,708,913.63	0.00	243,499.51	57,642.00	6,894,771.14
Less Accumulated Depreciation For:					
Improvement Accum	141,272.43	0.00	26,908.02	0.00	168,180.45
Building Accum	2,791,643.72	0.00	130,683.47	0.00	2,922,327.19
Machinery and Equipment Accum	339,906.11	0.00	55,098.23	48,622.64	346,381.70
Total Accumulated Depreciation	3,272,822.26	0.00	212,689.72	48,622.64	3,436,889.34
Governmental Activities, Capital Assets, net	3,436,091.37	0.00	30,809.79	9,019.36	3,457,881.80

* 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
Unallocated	212,689.72	0.00	0.00
Total Depreciation for FY2010	212,689.72	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

0244 Baker K-12 Schools

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	242,352.93	9,486.58	0.00	0.00	251,839.51	0.00	251,839.51
Other	15,413.54	0.00	10,452.00	0.00	4,961.54	3,834.04	1,127.50
Total Governmental Activity							
Long-Term Liabilities	257,766.47	9,486.58	10,452.00	0.00	256,801.05	3,834.04	252,967.01

* 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.