



Trustees' Financial Summary

FY2009-10

Submit ID: 0006-17106388

01 Beaverhead County
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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: Evelyn Mull

Phone #: (406) 683-2361

 (Signature)

 (Date)

Chair, Board of Trustees: Gary Love

 (Signature)

 (Date)

County Superintendent: Emily Mae Rebish

 (Signature)

 (Date)

Software

Accounting Package: Black Mountain

For FY10 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
113	Alta Care Medicaid	LOCAL	local	
114	Medicaid	STATE	local	State
130	Gifted and Talented	STATE	00061004001	State
144	Title II Part A	FEDERAL		84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL		84.186A
314	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
315	ARRA - Title I Part A	FEDERAL		84.389
327	Advancing Agriculture Education Program	STATE		NA
365	State OTO Indian Education for All	STATE		state
370	Deferred Maintenance & Energy Efficiency	STATE		NA
371	Quick Start Energy Grants	STATE		state
391	Vo Ed Agriculture	STATE		State
393	Title V, Part A, Innovative Programs	FEDERAL		84.298
394	Vo Ed Family & Consumer Science	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
396	Vo Ed Business/Marketing	STATE		State
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
473	Public Health Emergency Preparedness	STATE		NA
604	Title II, Part D, Ed Technology	FEDERAL		84.318
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
823	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A



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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)	508,867.41	163,284.88	828,488.03	
02	Taxes Receivable - Real and Personal (120-149)	117,403.03	36,531.18	1,478.43	
03	Taxes Receivable - Protested (150-159)	40,147.84	11,666.95	2,153.33	
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	666,418.28	211,483.01	832,119.79	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	157,550.87	48,198.13	3,631.76	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	157,550.87	48,198.13	3,631.76	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	195,223.22	22,847.12		
48	Fund Balance for Budget (961-970)	313,644.19	140,437.76	828,488.03	
52	TOTAL FUND BALANCE/EQUITY	508,867.41	163,284.88	828,488.03	
53	TOTAL LIABILITIES AND FUND BALANCE	666,418.28	211,483.01	832,119.79	



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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)	11,535.59	150,636.91	30,838.40	47,448.00
02	Taxes Receivable - Real and Personal (120-149)	34.36			3,256.17
03	Taxes Receivable - Protested (150-159)	24.34			1,073.77
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	11,594.29	150,636.91	30,838.40	51,777.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	58.70			4,329.94
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	58.70			4,329.94
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				2,060.00
48	Fund Balance for Budget (961-970)	11,535.59	150,636.91	30,838.40	45,388.00
52	TOTAL FUND BALANCE/EQUITY	11,535.59	150,636.91	30,838.40	47,448.00
53	TOTAL LIABILITIES AND FUND BALANCE	11,594.29	150,636.91	30,838.40	51,777.94



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,482.59		9,077.05	25,796.22
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	29,482.59		9,077.05	25,796.22
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)	2,000.00			
48	Fund Balance for Budget (961-970)	27,482.59		9,077.05	25,796.22
52	TOTAL FUND BALANCE/EQUITY	29,482.59		9,077.05	25,796.22
53	TOTAL LIABILITIES AND FUND BALANCE	29,482.59		9,077.05	25,796.22



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



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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)	328,162.95	500,198.57		
02	Taxes Receivable - Real and Personal (120-149)	5,458.95			
03	Taxes Receivable - Protested (150-159)	1,911.56			
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	335,533.46	500,198.57		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,370.51			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,370.51			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		230,061.24		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	328,162.95	270,137.33		
52	TOTAL FUND BALANCE/EQUITY	328,162.95	500,198.57		
53	TOTAL LIABILITIES AND FUND BALANCE	335,533.46	500,198.57		



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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)		95,780.94		
02	Taxes Receivable - Real and Personal (120-149)		5,132.47		
03	Taxes Receivable - Protested (150-159)		1,469.23		
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		102,382.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6,601.70		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		6,601.70		
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)		95,780.94		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		95,780.94		
53	TOTAL LIABILITIES AND FUND BALANCE		102,382.64		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,680.57		184,096.30	12,474.37
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	33,680.57		184,096.30	12,474.37
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	33,680.57		184,096.30	12,474.37
52	TOTAL FUND BALANCE/EQUITY	33,680.57		184,096.30	12,474.37
53	TOTAL LIABILITIES AND FUND BALANCE	33,680.57		184,096.30	12,474.37



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,473.91	26,266.85		
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	20,473.91	26,266.85		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	20,473.91	26,266.85		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	20,473.91	26,266.85		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	20,473.91	26,266.85		



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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	1,034,410.19	1,090,238.85
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	21,072.44	0.00
1190 Penalties and Interest on Taxes	0.00	368.28
1510 Interest Earnings	6,983.84	3,408.20
1900 Other Revenue from Local Sources	2,507.20	222.10
3110 Direct State Aid	1,146,999.09	1,048,688.81
3111 Quality Educator	82,130.96	85,611.01
3112 At Risk Student	12,019.25	0.00
3113 Indian Education For All	7,976.40	7,527.60
3114 American Indian Achievement Gap	1,400.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	62,652.99	48,949.11
3120 State Guaranteed Tax Base Aid	351,086.40	339,767.11
3444 State School Block Grant	229,302.67	231,045.37
3730 HB645 State Special Education Allowable Costs	0.00	2,883.79
7800 ARRA - State Fiscal Stabilization Fund	0.00	73,930.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,958,541.43	2,933,240.46

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	993,003.69	910,435.73
2XX Personal Services - Employee Benefits	202,862.47	164,187.33
5XX Other Purchased Services	3,544.88	215.14
6XX Supplies and Materials	148,226.46	95,118.20
7XX Property and Equipment Acquisition	8,930.00	14,569.00
8XX Other Expenditures	0.00	74.00
22XX Educational Media Services		
1XX Personal Services - Salaries	58,956.00	62,349.21
2XX Personal Services - Employee Benefits	7,806.19	6,257.22
6XX Supplies and Materials	11,326.40	6,982.17
23XX Support Services - General Administration		
1XX Personal Services - Salaries	101,822.73	106,323.77
2XX Personal Services - Employee Benefits	13,752.13	13,706.36
5XX Other Purchased Services	13,082.68	13,093.81
6XX Supplies and Materials	9,848.97	11,654.15
8XX Other Expenditures	22,311.96	15,568.38
24XX Support Services - School Administration		
1XX Personal Services - Salaries	101,840.68	106,871.01
2XX Personal Services - Employee Benefits	19,581.13	19,317.20



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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				
		24XX Support Services - School Administration			
			5XX Other Purchased Services	12,338.82	8,699.02
			6XX Supplies and Materials	1,873.44	3,327.55
			8XX Other Expenditures	454.00	504.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	163,790.03	178,802.48
			2XX Personal Services - Employee Benefits	43,813.07	41,788.13
			3XX Purchased Professional and Technical Services	32,130.30	44,353.96
			4XX Purchased Property Services	130,491.92	175,848.38
			5XX Other Purchased Services	15,390.00	12,643.09
			6XX Supplies and Materials	43,567.54	47,007.98
			7XX Property and Equipment Acquisition	64,054.57	70,286.92
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	102,988.31	113,515.54
			2XX Personal Services - Employee Benefits	28,423.47	22,283.87
			3XX Purchased Professional and Technical Services	1,370.99	550.00
			6XX Supplies and Materials	4,329.10	10,617.68
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,263.89	5,617.50
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	240,921.00	262,596.00
			6XX Supplies and Materials	9,000.00	9,000.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	69,051.22	67,298.72
			6XX Supplies and Materials	24,580.13	22,796.01
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	141,250.32	144,114.95
			6XX Supplies and Materials	73,182.29	71,788.12
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	73,930.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,926,160.78</u>	<u>2,934,092.81</u>



Trustees' Financial Summary

FY2009-10

Submit ID: 0006-17106388

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

Schedule Of Changes Worksheet

Beginning Fund Balance						499,690.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,933,240.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,934,092.81	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)		N/A	
Increase/Decrease of Reserve for Encumbrances							
This Year	195,223.22	Less Last Year	185,194.40	(4b)		10,028.82	
						10,028.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						508,867.41	(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	367,846.58	344,293.23
1900 Other Revenue from Local Sources	0.00	53,338.19
2220 County On-Schedule Trans Reimb	173,094.00	173,094.96
3210 State On-Schedule Trans Reimb	161,460.04	161,559.97
3444 State School Block Grant	8,753.60	8,820.13
6100 Material Prior Period Revenue Adjustments	-64,427.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	646,726.92	741,106.48

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	62,407.47	65,971.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	7,361.71	7,662.66
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	42,360.67	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	246,316.54	253,091.30
2XX Personal Services - Employee Benefits	40,754.35	39,847.22
3XX Purchased Professional and Technical Services	736.00	729.47
4XX Purchased Property Services	6,449.94	52,949.98
5XX Other Purchased Services	18,485.08	21,901.19
6XX Supplies and Materials	93,391.73	125,334.29
7XX Property and Equipment Acquisition	36,375.00	0.00
8XX Other Expenditures	18,755.90	13,434.27
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	75,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	648,394.39	580,921.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,436.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						741,106.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						580,921.88	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	22,847.12	Less Last Year	36,183.32	(4b)		-13,336.20	
						-13,336.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						163,284.88	(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	31,077.64	2,178.09
1510 Interest Earnings	24,817.66	14,466.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,895.30	16,644.36

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	0.00	4,135.91
7XX Property and Equipment Acquisition	330,243.62	1,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	330,243.62	5,385.91

Schedule Of Changes Worksheet

Beginning Fund Balance					927,391.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,644.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,385.91	(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	110,162.35	(4b)	-110,162.35	
					-110,162.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					828,488.03	(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	636.61	44.23
1510 Interest Earnings	318.18	200.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	954.79	244.55

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	11,291.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	244.55	(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)	11,535.59	(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	985.08	1,739.72
2240 County Retirement Distribution	390,774.91	299,745.52
6100 Material Prior Period Revenue Adjustments	-18,674.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	373,085.22	301,485.24

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	181,275.17	173,778.98
22XX Educational Media Services		
2XX Personal Services - Employee Benefits	8,808.99	8,981.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	24,247.02	25,145.72
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	17,622.49	17,836.76
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	21,949.16	23,729.05
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	31,369.25	31,965.02
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,311.12	20,643.70
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	11,015.08	7,392.88
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	7,772.02	7,762.75
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	14,910.58	16,485.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	336,280.88	333,721.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						182,873.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						301,485.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						333,721.99	(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)						150,636.91	(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
113 Alta Care Medicaid	
3355 Medicaid - Miscellaneous	130,509.49
114 Medicaid	
3352 Medicaid - Physical Therapy	6,081.99
130 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,718.00
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	33,983.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,641.00
314 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	94,528.00
315 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	51,453.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	44,324.87
371 Quick Start Energy Grants	
3710 Quick Start Energy Grants	38,368.00
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	5,792.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,088.00
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	17,000.00
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	2,500.00
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,487.00
750 ARRA - IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	44,691.17
823 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	23,191.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	500,856.52



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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
113 Alta Care Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	130,509.49
114 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	12,850.39
130 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,318.00
5XX Other Purchased Services	400.00
	1,718.00
130 Subtotal	
144 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,224.70
2XX Personal Services - Employee Benefits	4,991.03
3XX Purchased Professional and Technical Services	3,128.37
5XX Other Purchased Services	5,140.10
	25,484.20
144 Subtotal	
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,641.00
314 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	66,528.81
2XX Personal Services - Employee Benefits	27,999.19
	94,528.00
314 Subtotal	
315 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	26,271.24
2XX Personal Services - Employee Benefits	9,111.28
6XX Supplies and Materials	7,060.91
	42,443.43
315 Subtotal	



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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
327	Advancing Agriculture Education Program			
	327 State - Advancing Agriculture Education			
		1XXX Instruction		
			6XX Supplies and Materials	1,500.00
365	State OTO Indian Education for All			
	365 Indian Education for All - OTO & Ongoing			
		1XXX Instruction		
			6XX Supplies and Materials	3,429.05
370	Deferred Maintenance & Energy Efficiency			
	370 Deferred Maintenance & Energy Efficiency Improvements			
		26XX Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	44,324.87
371	Quick Start Energy Grants			
	371 Quick Start Energy Grants			
		26XX Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	38,368.00
391	Vo Ed Agriculture			
	391 State Career & Technical Ed Entitlement - Agriculture			
		1XXX Instruction		
			6XX Supplies and Materials	1,932.00
393	Title V, Part A, Innovative Programs			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			6XX Supplies and Materials	1,088.00
394	Vo Ed Family & Consumer Science			
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction		
			6XX Supplies and Materials	891.00
395	Vo Ed Tech Ed/Industrial Arts			
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX Instruction		
			6XX Supplies and Materials	1,019.00
396	Vo Ed Business/Marketing			
	396 State Career & Technical Ed Entitlement - Office Occupations			
		1XXX Instruction		
			6XX Supplies and Materials	1,950.00
456	IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	17,000.00
473	Public Health Emergency Preparedness			
	473 Public Health Emergency Preparedness			



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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
473 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
1XXX Instruction	
1XX Personal Services - Salaries	2,500.00
604 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	1,487.00
750 ARRA - IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	25,769.06
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	18,922.11
	44,691.17
750 Subtotal	
823 Vo Ed Carl D Perkins-Comp	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	3,927.00
6XX Supplies and Materials	19,264.00
	23,191.00
823 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	493,545.60



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						23,527.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						500,856.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						493,545.60	(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)						30,838.40	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Alta Care Medicaid	130,509.49	130,509.49	0.00
114 Medicaid	6,081.99	12,850.39	-6,768.40
130 Gifted and Talented	1,718.00	1,718.00	0.00
144 Title II Part A	33,983.00	25,484.20	8,498.80
163 Title IV, Part A, Safe & Drug-Free	2,641.00	2,641.00	0.00
314 Title I, Part A, Improving Basic Programs	94,528.00	94,528.00	0.00
315 ARRA - Title I Part A	51,453.00	42,443.43	9,009.57
327 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
365 State OTO Indian Education for All	0.00	3,429.05	-3,429.05
370 Deferred Maintenance & Energy Efficiency	44,324.87	44,324.87	0.00
371 Quick Start Energy Grants	38,368.00	38,368.00	0.00
391 Vo Ed Agriculture	5,792.00	1,932.00	3,860.00
393 Title V, Part A, Innovative Programs	1,088.00	1,088.00	0.00
394 Vo Ed Family & Consumer Science	0.00	891.00	-891.00
395 Vo Ed Tech Ed/Industrial Arts	0.00	1,019.00	-1,019.00
396 Vo Ed Business/Marketing	0.00	1,950.00	-1,950.00
456 IDEA Part B (Trans from Coop)	17,000.00	17,000.00	0.00
473 Public Health Emergency Preparedness	2,500.00	2,500.00	0.00
604 Title II, Part D, Ed Technology	1,487.00	1,487.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	44,691.17	44,691.17	0.00
823 Vo Ed Carl D Perkins-Comp	23,191.00	23,191.00	0.00
Total	500,856.52	493,545.60	7,310.92



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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	30,960.69	30,659.70
1340 Fees for Adult Education	1,070.00	420.00
1510 Interest Earnings	890.95	527.51
1900 Other Revenue from Local Sources	31.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,952.85	31,607.21

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

PRC Program Function Object	2009 Value	2010 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	21,584.14	0.00
2XX Personal Services - Employee Benefits	2,203.09	0.00
6XX Supplies and Materials	7,813.87	0.00
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	19,893.64
2XX Personal Services - Employee Benefits	0.00	2,200.00
6XX Supplies and Materials	0.00	7,953.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,601.10	30,047.25

Schedule Of Changes Worksheet

Beginning Fund Balance	44,828.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,607.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,047.25	(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	2,060.00	
Less Last Year	1,000.00	(4b)
		1,060.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,448.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	0.00	318.55
1982 Summer Session - Driver's Education Fees	7,790.00	17,870.00
3260 State Driver's Education Reimbursement	7,232.48	4,715.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,022.48	22,904.18

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

PRC Program Function Object	2009 Value	2010 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	8,061.50
6XX Supplies and Materials	0.00	8,186.65
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	8,510.00	0.00
6XX Supplies and Materials	5,712.72	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,222.72	16,248.15

Schedule Of Changes Worksheet

Beginning Fund Balance		20,826.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		22,904.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		16,248.15	(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	2,000.00		
Less Last Year	0.00		(4b)
		2,000.00	
		2,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		29,482.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2009 Value	2010 Value
1910 Rentals	2,828.98	5,931.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,828.98	5,931.00

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	4,983.70	0.00
26XX Operation and Maintenance of Plant Services		
8XX Other Expenditures	0.00	3,428.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,983.70	3,428.76

Schedule Of Changes Worksheet

Beginning Fund Balance		6,574.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,931.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,428.76 (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)		9,077.05 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	181.29	449.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	181.29	449.45

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	25,346.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	449.45	(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)	25,796.22	(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
1110 District Tax Levy	51,711.08	50,484.36
1510 Interest Earnings	6,247.18	3,769.44
1900 Other Revenue from Local Sources	0.00	400.00
3281 State Technology Aid	5,665.27	2,779.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,623.53	57,433.53

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	67,216.21	31,225.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	67,216.21	31,225.73

Schedule Of Changes Worksheet

Beginning Fund Balance	303,355.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,433.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,225.73	(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	1,400.00	(4b)
	-1,400.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	328,162.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	2,131.54	5,138.80
1900 Other Revenue from Local Sources	154,878.10	60,397.01
3445 State Combined Fund School Block Grant	24,384.37	24,569.69
9710 Residual Equity Transfers In	75,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	256,394.01	90,105.50

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	600.00	243,016.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	600.00	243,016.36

Schedule Of Changes Worksheet

Beginning Fund Balance	423,048.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	90,105.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	243,016.36	(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 230,061.24 Less Last Year 0.00 (4b)	230,061.24	
	230,061.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	500,198.57	(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	45,189.70	49,992.73
1510 Interest Earnings	0.00	598.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,189.70	50,591.24

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	45,189.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,591.24	(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)	95,780.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC	Revenue	2009 Value	2010 Value
	1510 Interest Earnings	0.00	664.17
	1920 Contributions/Donations from Private Sources	0.00	700.00
220	1510 Interest Earnings	181.57	0.00
221	1510 Interest Earnings	181.57	0.00
222	1510 Interest Earnings	999.32	0.00
223	1510 Interest Earnings	363.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,725.63	1,364.17

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			
			870 Student Scholarships	0.00	885.87
220	8XX Community Services Programs				
		33XX Community Services			
			8XX Other Expenditures	194.99	0.00
221	8XX Community Services Programs				
		33XX Community Services			
			8XX Other Expenditures	194.99	0.00
223	8XX Community Services Programs				
		33XX Community Services			
			8XX Other Expenditures	389.97	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				779.95	885.87



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Schedule Of Changes Worksheet

Beginning Fund Balance						33,202.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,364.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						885.87	(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)						33,680.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1700 Student Extracurricular Activity Receipts	275,302.72	280,612.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	275,302.72	280,612.12

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	281,577.11	267,350.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	281,577.11	267,350.99

Schedule Of Changes Worksheet

Beginning Fund Balance	170,835.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	280,612.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	267,350.99	(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)	184,096.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC	Revenue	2009 Value	2010 Value
	1510 Interest Earnings	0.00	215.92
333	1510 Interest Earnings	448.18	0.00
334	1510 Interest Earnings	32.98	0.00

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

481.16	215.92
--------	--------

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			
			870 Student Scholarships	0.00	1,230.39
333	8XX Community Services Programs				
		33XX Community Services			
			8XX Other Expenditures	1,499.69	0.00

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

1,499.69	1,230.39
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Schedule Of Changes Worksheet

Beginning Fund Balance						13,488.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						215.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,230.39	(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)						12,474.37	(5)



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Detail Expenditure

Fund	Account	Description	2009 Value	2010 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	54,420.96	60,256.10
XX	39X 1XXX 112	Certified Teacher Staff Salaries	240,921.00	262,596.00
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	993,003.69	910,435.73
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,018.74	12,770.22
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	160,370.32	162,237.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	51,071.57
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	51,071.57

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,022.72
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	73,542.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	152,584.59
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	113,515.54	0.00	0.00	0.00
280	1XXX	2XX	22,283.87	0.00	0.00	0.00
280	1XXX	3XX	550.00	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	10,617.68	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	5,617.50	0.00	0.00	0.00
Totals			152,584.59	0.00	0.00	152,584.59

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

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



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	153,821.24	0.00	0.00	0.00	153,821.24
Land Improvements	541,063.91	0.00	0.00	0.00	541,063.91
Buildings	2,470,597.85	0.00	221,773.97	0.00	2,692,371.82
Machinery and Equipment	2,301,051.13	0.00	151,744.35	9,210.00	2,443,585.48
Totals at Historical Cost	5,466,534.13	0.00	373,518.32	9,210.00	5,830,842.45
Less Accumulated Depreciation For:					
Improvement Accum	241,096.44	0.00	25,598.20	0.00	266,694.64
Building Accum	1,353,777.83	0.00	73,244.47	0.00	1,427,022.30
Machinery and Equipment Accum	1,467,940.42	0.00	198,487.84	9,210.00	1,657,218.26
Total Accumulated Depreciation	3,062,814.69	0.00	297,330.51	9,210.00	3,350,935.20
Governmental Activities, Capital Assets, net	2,403,719.44	0.00	76,187.81	0.00	2,479,907.25

* 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
Total Depreciation for FY2010			

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	119,836.00	0.00	0.00	1,461.00	118,375.00	0.00	118,375.00
Total Governmental Activity Long-Term Liabilities	119,836.00	0.00	0.00	1,461.00	118,375.00	0.00	118,375.00

* 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.