



Trustees' Financial Summary

FY2008-09

Submit ID: 0259-58631148

14 Fergus County
0259 Fergus H S

Due Dates:

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

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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 for state and federal programs.*

Certification

Business Manager/Clerk: Mike Waterman

Phone #: (406) 535-8777

(Signature)

(Date)

Chair, Board of Trustees: Dave Byerly

(Signature)

(Date)

County Superintendent: Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY09 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 #
102	Garfield Donations	LOCAL	102	
103	Highland Park Donation	LOCAL	103	
104	Lewis & Clark Donations	LOCAL	104	
105	Lewistown Jr High Donations	LOCAL	105	
106	Fergus High Donations	LOCAL	2009	
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
217	ABE (Adult Basic Ed)	FEDERAL	1402595609BG	84.002
224	Bus Driver Symposium	LOCAL	224	
252	Classified Council	LOCAL	2009	
262	Maintenance OTO Dollars	STATE	262	
277	IDEA Part B	FEDERAL	01969156090259	84.027
281	Alweis Scholarship	LOCAL	281	
365	Indian Ed for All	STATE	2009	
390	Career and Technical Ed	STATE	2009	
410	Distance Learning	LOCAL		Local
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
472	Vo Ed Carl Perkins Tech Prep	FEDERAL	472	84.243A
633	District Reimbursements	LOCAL	2009	
824	EOCM	LOCAL	824	



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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)	382,447.20	209,800.12	460,157.70	
02	Taxes Receivable - Real and Personal (120-149)	99,305.37	24,112.25	4,345.68	
03	Taxes Receivable - Protested (150-159)	23,414.90	4,693.39	877.21	
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	505,167.47	238,605.76	465,380.59	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	122,720.27	28,805.64	5,222.89	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	122,720.27	28,805.64	5,222.89	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	93,582.87			
48	Fund Balance for Budget (961-970)	288,864.33	209,800.12	460,157.70	
52	TOTAL FUND BALANCE/EQUITY	382,447.20	209,800.12	460,157.70	
53	TOTAL LIABILITIES AND FUND BALANCE	505,167.47	238,605.76	465,380.59	



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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)	-156.31	266,097.21	182,065.74	34,888.03
02	Taxes Receivable - Real and Personal (120-149)	436.26			3,710.10
03	Taxes Receivable - Protested (150-159)	97.56			896.17
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			11,188.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	377.51	266,097.21	193,253.74	39,494.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	533.82			4,606.27
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	533.82			4,606.27
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			68,979.56	
48	Fund Balance for Budget (961-970)	-156.31	266,097.21	124,274.18	34,888.03
52	TOTAL FUND BALANCE/EQUITY	-156.31	266,097.21	193,253.74	34,888.03
53	TOTAL LIABILITIES AND FUND BALANCE	377.51	266,097.21	193,253.74	39,494.30



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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)	43,673.71		9,898.20	24,783.62
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,040.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	46,713.71		9,898.20	24,783.62
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)	46,713.71		9,898.20	24,783.62
52	TOTAL FUND BALANCE/EQUITY	46,713.71		9,898.20	24,783.62
53	TOTAL LIABILITIES AND FUND BALANCE	46,713.71		9,898.20	24,783.62



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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)	160,080.27			
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	160,080.27			
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)	160,080.27			
52	TOTAL FUND BALANCE/EQUITY	160,080.27			
53	TOTAL LIABILITIES AND FUND BALANCE	160,080.27			



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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)	54,434.03	55,243.20		
02	Taxes Receivable - Real and Personal (120-149)	5,656.76			5.71
03	Taxes Receivable - Protested (150-159)	1,338.28			
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	61,429.07	55,243.20		5.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,995.04			5.71
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,995.04			5.71
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)	54,434.03	55,243.20		
52	TOTAL FUND BALANCE/EQUITY	54,434.03	55,243.20		
53	TOTAL LIABILITIES AND FUND BALANCE	61,429.07	55,243.20		5.71



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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)	64,395.11	405,686.27		
02	Taxes Receivable - Real and Personal (120-149)		10,010.94		
03	Taxes Receivable - Protested (150-159)		2,422.51		
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	64,395.11	418,119.72		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		12,433.45		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		12,433.45		
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)	64,395.11	405,686.27		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	64,395.11	405,686.27		
53	TOTAL LIABILITIES AND FUND BALANCE	64,395.11	418,119.72		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (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 Internal Service (76)	Miscellaneous Internal Service Fund (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 only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	87,556.83	174,980.42	178,484.91	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	18,800.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	106,356.83	174,980.42	178,484.91	
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	106,356.83	174,980.42	178,484.91	
52	TOTAL FUND BALANCE/EQUITY	106,356.83	174,980.42	178,484.91	
53	TOTAL LIABILITIES AND FUND BALANCE	106,356.83	174,980.42	178,484.91	



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



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		9,000.00		
20	TOTAL ASSETS AND OTHER DEBITS		9,000.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		9,000.00		
35	TOTAL LIABILITIES		9,000.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		9,000.00		



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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	2008 Value	2009 Value
1111 District Levy - Real Property	842,318.65	842,178.81
1112 District Levy - Personal Property	15,825.16	51,075.27
1114 District Levy - Pers Prop/Mobile Homes	14,606.04	6,752.96
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23,199.04	70,444.65
1190 Penalties and Interest on Taxes	6,368.88	7,029.51
1510 Interest Earnings	20,840.68	17,807.44
1900 Other Revenue from Local Sources	1,010.28	0.00
3110 Direct State Aid	1,282,247.88	1,292,879.33
3111 Quality Educator	103,403.12	100,611.11
3112 At Risk Student	7,740.76	8,084.13
3113 Indian Education For All	9,343.20	9,118.80
3114 American Indian Achievement Gap	2,200.00	3,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	81,913.05	98,686.77
3117 State Tuition for State Placement	291.54	1,380.60
3120 State Guaranteed Tax Base Aid	572,450.40	591,995.92
3444 State School Block Grant	141,781.85	142,859.39
6100 Material Prior Period Revenue Adjustments	2,507.40	3,297.47
6100 Material Prior Period Revenue Adjustments	-0.02	0.00
6100 Material Prior Period Revenue Adjustments	50,100.00	0.00
6100 Material Prior Period Revenue Adjustments	30,462.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,208,610.13	3,247,202.16

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	894,120.88	886,023.43
2XX Personal Services - Employee Benefits	140,787.79	112,569.99
3XX Purchased Professional and Technical Services	15.00	0.00
4XX Purchased Property Services	8,617.08	4,335.70
5XX Other Purchased Services	9,312.25	2,505.80
6XX Supplies and Materials	115,795.66	127,313.94
7XX Property and Equipment Acquisition	20,290.00	0.00
810 Dues and Fees	0.00	1,161.00
21XX Support Services - Students		
1XX Personal Services - Salaries	130,452.71	129,504.42



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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	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	18,210.12	14,029.19
			3XX Purchased Professional and Technical Services	0.00	31,944.72
			5XX Other Purchased Services	330.46	675.00
			6XX Supplies and Materials	5,406.64	3,035.62
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	0.00	495.00
			2XX Personal Services - Employee Benefits	0.00	2.86
			3XX Purchased Professional and Technical Services	796.53	390.00
			5XX Other Purchased Services	1,433.95	1,299.03
			6XX Supplies and Materials	37,442.03	806.32
	222X Educational Media Services				
			1XX Personal Services - Salaries	38,321.74	39,403.95
			2XX Personal Services - Employee Benefits	8,873.67	7,974.05
			5XX Other Purchased Services	304.47	0.00
			6XX Supplies and Materials	50,541.29	18,271.59
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	33,721.02	35,327.98
			2XX Personal Services - Employee Benefits	5,499.24	5,332.62
			3XX Purchased Professional and Technical Services	2,774.08	4,568.10
			4XX Purchased Property Services	0.00	38.90
			5XX Other Purchased Services	7,445.03	4,763.76
			6XX Supplies and Materials	3,435.38	2,551.57
			810 Dues and Fees	2,185.59	2,325.18
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	219,987.30	212,544.65
			2XX Personal Services - Employee Benefits	35,024.08	40,858.13
			3XX Purchased Professional and Technical Services	0.00	109.00
			4XX Purchased Property Services	600.96	423.08
			5XX Other Purchased Services	5,081.91	5,584.86
			6XX Supplies and Materials	10,701.65	14,124.32
			810 Dues and Fees	1,650.18	1,026.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	101,549.11	107,085.39
			2XX Personal Services - Employee Benefits	17,864.35	16,638.93
			3XX Purchased Professional and Technical Services	5,186.90	5,989.24
			4XX Purchased Property Services	524.33	2,644.58
			5XX Other Purchased Services	7,075.83	2,898.12
			6XX Supplies and Materials	8,379.77	7,882.76
			7XX Property and Equipment Acquisition	2,604.69	3,605.91
			810 Dues and Fees	136.95	133.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	188,745.32	181,498.16



Trustees' Financial Summary

FY2008-09

Submit ID: 0259-58631148

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

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

PRC	Program	Function	Object	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	47,706.70	44,877.15
			3XX Purchased Professional and Technical Services	30,453.20	6,876.88
			4XX Purchased Property Services	223,395.77	298,498.94
			5XX Other Purchased Services	18,000.69	13,848.61
			6XX Supplies and Materials	44,361.15	39,789.09
			810 Dues and Fees	130.69	203.84
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	12,746.48	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	17,521.93	8,948.55
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	193,472.73	211,264.63
			2XX Personal Services - Employee Benefits	28,457.42	42,920.10
			5XX Other Purchased Services	912.28	936.21
			6XX Supplies and Materials	3,097.29	1,319.42
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	18.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	9,339.76	8,947.04
			2XX Personal Services - Employee Benefits	577.99	586.21
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	32,580.29	1,380.60
	365 OTO Indian Education for All				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	36.00
			6XX Supplies and Materials	0.00	1,210.95
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	0.00	47.85
			5XX Other Purchased Services	0.00	5,832.35
			6XX Supplies and Materials	0.00	43.21
		222X Educational Media Services			
			6XX Supplies and Materials	458.51	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	9,891.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	139,845.28	186,444.01
			2XX Personal Services - Employee Benefits	22,111.86	20,624.69
			3XX Purchased Professional and Technical Services	255.00	0.00
			4XX Purchased Property Services	976.00	824.69



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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	2008 Value	2009 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			5XX Other Purchased Services	2,772.91	3,489.96
			6XX Supplies and Materials	25,743.75	28,707.41
			810 Dues and Fees	399.50	175.00
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries	783.81	0.00
			2XX Personal Services - Employee Benefits	7,084.86	0.00
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	32,765.04	33,815.45
			2XX Personal Services - Employee Benefits	1,573.08	2,327.64
			6XX Supplies and Materials	10,815.70	0.00
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	27,307.45
			2XX Personal Services - Employee Benefits	0.00	2,154.02
			4XX Purchased Property Services	0.00	19,297.37
			5XX Other Purchased Services	0.00	3,075.75
			6XX Supplies and Materials	0.00	25,007.60
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	94,151.31	111,147.02
			2XX Personal Services - Employee Benefits	1,991.59	3,924.00
			5XX Other Purchased Services	5,034.00	6,372.54
			810 Dues and Fees	4,385.00	4,385.00
	910 Food Services				
	31XX Food Services				
			6XX Supplies and Materials	1,109.02	0.00
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	8,019.63	0.00
	9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	11,853.00	578.00
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials	2,651.00	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	47,449.00	0.00
	910 Subtotal			<u>50,100.00</u>	<u>0.00</u>



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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	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	23,162.22	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	7,300.00	0.00
912 Subtotal	<u>30,462.22</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>3,256,689.38</u></u>	<u><u>3,216,812.08</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance		433,981.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,247,202.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,216,812.08	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	93,582.87		
Less Last Year	175,506.99		
		-81,924.12	(4b)
		-81,924.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		382,447.20	(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	2008 Value	2009 Value
1110 District Tax Levy	130,750.57	0.00
1111 District Levy - Real Property	0.00	222,499.16
1112 District Levy - Personal Property	0.00	7,579.92
1114 District Levy - Pers Prop/Mobile Homes	0.00	985.53
1190 Penalties and Interest on Taxes	637.79	955.79
1510 Interest Earnings	1,462.03	4,648.35
1900 Other Revenue from Local Sources	50.00	0.00
2220 County On-Schedule Trans Reimb	36,836.29	34,370.60
3210 State On-Schedule Trans Reimb	36,836.30	34,370.60
3444 State School Block Grant	9,209.65	9,279.64
5200 Sale or Compensation for Loss of Assets	0.00	9,137.38
6100 Material Prior Period Revenue Adjustments	947.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	216,730.37	323,826.97

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	82.04	0.00
2XX Personal Services - Employee Benefits	279.00	0.00
3XX Purchased Professional and Technical Services	0.00	26.40
25XX Support Services - Business		
1XX Personal Services - Salaries	25,997.55	23,156.47
2XX Personal Services - Employee Benefits	3,418.04	3,694.28
6XX Supplies and Materials	23.38	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,187.99	3,127.72
5XX Other Purchased Services	433.14	439.85
27XX Student Transportation Services		
1XX Personal Services - Salaries	84,447.74	87,472.21
2XX Personal Services - Employee Benefits	13,302.33	13,917.02
3XX Purchased Professional and Technical Services	1,109.96	1,467.84
4XX Purchased Property Services	2,544.06	2,759.05
5XX Other Purchased Services	3,529.83	5,914.57
6XX Supplies and Materials	38,856.25	31,629.10
810 Dues and Fees	0.00	171.60
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	9,912.26	12,808.50
2XX Personal Services - Employee Benefits	620.08	869.93



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

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

PRC Program Function Object	2008 Value	2009 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
4XX Purchased Property Services	125.68	0.00
6XX Supplies and Materials	140.67	523.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	188,010.00	187,977.89

Schedule Of Changes Worksheet

Beginning Fund Balance		73,951.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		323,826.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		187,977.89	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		209,800.12	(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	2008 Value	2009 Value
1110 District Tax Levy	35,597.45	0.00
1111 District Levy - Real Property	0.00	40,057.18
1112 District Levy - Personal Property	0.00	1,815.32
1114 District Levy - Pers Prop/Mobile Homes	0.00	267.88
1190 Penalties and Interest on Taxes	665.84	661.55
1510 Interest Earnings	18,444.72	16,353.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,708.01	59,155.16

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	691.02	594.00
7XX Property and Equipment Acquisition	62,576.58	44,010.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,267.60	44,604.02

Schedule Of Changes Worksheet

Beginning Fund Balance	445,606.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,155.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,604.02	(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)	460,157.70	(5)



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14 Fergus County
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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	2008 Value	2009 Value
1110 District Tax Levy	3,134.84	0.00
1111 District Levy - Real Property	0.00	4,006.93
1112 District Levy - Personal Property	0.00	188.65
1114 District Levy - Pers Prop/Mobile Homes	0.00	23.77
1190 Penalties and Interest on Taxes	3.90	9.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,138.74	4,229.03

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,720.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	1,780.00	1,600.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	2,440.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,940.00	1,600.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-2,785.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,229.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,600.00 (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)						-156.31 (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	2008 Value	2009 Value
1510 Interest Earnings	9,408.64	8,093.33
2240 County Retirement Distribution	275,259.55	527,859.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	284,668.19	535,952.84

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	191,629.89	135,761.66
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	19,519.01	19,481.15
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	39.60
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,363.96	5,404.71
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	29,263.28	5,317.41
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	32,852.00	32,570.90
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	24,728.36	24,443.57
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	28,287.99	26,180.64
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11,312.88	12,084.05
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	28,228.71	30,703.08
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,575.82	3,074.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,437.76	36,032.22
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	296.91	1,738.84
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,294.08	2,659.08



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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	2008 Value	2009 Value
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	509.15	431.22
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	674.99	766.53
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,569.31	4,660.84
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	4,460.21
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	16,884.04	16,162.63
	810 Community Recreation				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	15.15	0.00
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	4,017.87	4,587.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				425,461.16	366,559.93

Schedule Of Changes Worksheet

Beginning Fund Balance					96,704.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					535,952.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					366,559.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					266,097.21	(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	2009 Value
106 Fergus High Donations	
1900 Other Revenue from Local Sources	156.37
1920 Contributions/Donations from Private Sources	19,651.64
106 Subtotal	19,808.01
110 Lincoln Donations	
1900 Other Revenue from Local Sources	285.39
217 ABE (Adult Basic Ed)	
4540 Adult Basic & Literacy Education (ABLE)	55,820.00
252 Classified Council	
1900 Other Revenue from Local Sources	400.00
277 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	47,891.04
365 Indian Ed for All	
3650 OTO Indian Education for All	4,356.77
390 Career and Technical Ed	
1920 Contributions/Donations from Private Sources	206.18
3900 State Career & Technical Ed Entitlement	10,134.00
390 Subtotal	10,340.18
410 Distance Learning	
4100 Federal Miscellaneous Grants - Direct from Feds	3,475.43
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	21,433.00
472 Vo Ed Carl Perkins Tech Prep	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	30,000.00
633 District Reimbursements	
1900 Other Revenue from Local Sources	6,313.08
3680 K-12 Education Data Systems	1,408.58
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	452.96
9710 Residual Equity Transfers In	20,274.93
633 Subtotal	28,449.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	222,259.37

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

PRC Program Function Object	2009 Value
106 Fergus High Donations	



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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	2009 Value
262 Subtotal	80,198.37
277 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	41,747.56
2XX Personal Services - Employee Benefits	6,143.48
277 Subtotal	47,891.04
410 Distance Learning	
610 Adult Continuing Education Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,381.68
650 Adult Basic Education/GED Programs	
221X Improvement of Instruction Services	
5XX Other Purchased Services	93.75
410 Subtotal	3,475.43
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,200.00
5XX Other Purchased Services	4,156.00
6XX Supplies and Materials	14,624.04
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	452.96
451 Subtotal	21,433.00
472 Vo Ed Carl Perkins Tech Prep	
472 Carl Perkins (Federal Vo-Ed) - Tech Prep	
1XXX Instruction	
1XX Personal Services - Salaries	25,963.00
2XX Personal Services - Employee Benefits	4,037.00
472 Subtotal	30,000.00
633 District Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	4,075.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	285,491.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						187,506.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						222,259.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						285,491.99	(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	68,979.56	Less Last Year	0.00	(4b)	68,979.56		
						68,979.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						193,253.74	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	19,808.01	42,248.73	-22,440.72
110 Lincoln Donations	285.39	0.00	285.39
217 ABE (Adult Basic Ed)	55,820.00	55,820.00	0.00
252 Classified Council	400.00	350.17	49.83
262 Maintenance OTO Dollars	0.00	80,198.37	-80,198.37
277 IDEA Part B	47,891.04	47,891.04	0.00
365 Indian Ed for All	4,356.77	0.00	4,356.77
390 Career and Technical Ed	10,340.18	0.00	10,340.18
410 Distance Learning	3,475.43	3,475.43	0.00
451 Vo Ed Carl Perkins Basic Grant	21,433.00	21,433.00	0.00
472 Vo Ed Carl Perkins Tech Prep	30,000.00	30,000.00	0.00
633 District Reimbursements	28,449.55	4,075.25	24,374.30
Total	<u>222,259.37</u>	<u>285,491.99</u>	<u>-63,232.62</u>



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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	2008 Value	2009 Value
1110 District Tax Levy	33,036.86	0.00
1111 District Levy - Real Property	0.00	33,803.37
1112 District Levy - Personal Property	0.00	1,951.97
1114 District Levy - Pers Prop/Mobile Homes	0.00	250.75
1190 Penalties and Interest on Taxes	125.69	163.79
1340 Fees for Adult Education	29,522.81	37,459.25
1510 Interest Earnings	1,101.00	1,340.72
1900 Other Revenue from Local Sources	0.00	12.00
5200 Sale or Compensation for Loss of Assets	0.00	96.31
6100 Material Prior Period Revenue Adjustments	284.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,071.22	75,078.16

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

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,249.00	11,608.57
2XX Personal Services - Employee Benefits	66.64	136.55
3XX Purchased Professional and Technical Services	5,327.00	7,190.00
4XX Purchased Property Services	0.00	428.82
5XX Other Purchased Services	3,096.15	24.00
6XX Supplies and Materials	8,312.30	10,322.69
21XX Support Services - Students		
5XX Other Purchased Services	559.65	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	20,700.30	17,880.89
2XX Personal Services - Employee Benefits	3,557.60	3,602.39
4XX Purchased Property Services	53.48	275.36
5XX Other Purchased Services	2,062.25	1,616.63
6XX Supplies and Materials	2,128.37	686.84
8XX Other Expenditures	30.00	100.00
24XX Support Services - School Administration		
5XX Other Purchased Services	64.59	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	1,642.34
2XX Personal Services - Employee Benefits	0.00	563.11
6XX Supplies and Materials	93.52	0.00
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	0.00	1,465.37
52XX Capital Leases or Long Term Notes with Board of Investments		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	0.00	155.19
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	4,237.97	2,912.89
2XX Personal Services - Employee Benefits	437.84	479.55
3XX Purchased Professional and Technical Services	376.85	425.00
6XX Supplies and Materials	454.28	450.00
8XX Other Expenditures	0.00	175.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,460.50	5,060.62
2XX Personal Services - Employee Benefits	1,217.29	1,177.73
5XX Other Purchased Services	48.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,534.40	68,379.54

Schedule Of Changes Worksheet

Beginning Fund Balance	29,004.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,078.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,379.54	(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	815.00	(4b)
		-815.00
		-815.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,888.03	(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	2008 Value	2009 Value
1311 Driver's Education Fees	4,480.00	5,170.00
1510 Interest Earnings	2,476.89	2,327.08
1982 Summer Session - Driver's Education Fees	18,555.00	15,855.00
3260 State Driver's Education Reimbursement	16,239.20	5,361.83
6100 Material Prior Period Revenue Adjustments	117.16	0.00
6100 Material Prior Period Revenue Adjustments	2,684.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,552.85	28,713.91

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	25,906.04	26,500.71
2XX Personal Services - Employee Benefits	2,717.72	2,803.25
4XX Purchased Property Services	1,115.87	548.84
5XX Other Purchased Services	1,877.87	1,550.10
6XX Supplies and Materials	2,943.21	1,943.71
7XX Property and Equipment Acquisition	0.00	25,075.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,560.71	58,421.61

Schedule Of Changes Worksheet

Beginning Fund Balance	76,421.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,713.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,421.61	(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)	46,713.71	(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	2008 Value	2009 Value
1510 Interest Earnings	81.60	60.68
1910 Rentals	11,214.88	10,997.50
6100 Material Prior Period Revenue Adjustments	286.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,582.49	11,058.18

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	8,741.68	2,259.38
2XX Personal Services - Employee Benefits	2,053.88	202.88
4XX Purchased Property Services	0.00	205.00
6XX Supplies and Materials	0.00	301.97
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	100.00	0.00
2XX Personal Services - Employee Benefits	0.51	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	111.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,007.08	2,969.23



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

Schedule Of Changes Worksheet

Beginning Fund Balance						1,809.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,058.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,969.23 (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)						9,898.20 (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	2008 Value	2009 Value
1510 Interest Earnings	648.72	856.55
5300 Operating Transfers from Other Funds	8,019.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,668.35	856.55

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	23,927.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	856.55	(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)	24,783.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	6,301.32	5,569.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,301.32	5,569.63

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	154,510.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,569.63	(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)	160,080.27	(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	2008 Value	2009 Value
1110 District Tax Levy	51,449.58	0.00
1111 District Levy - Real Property	0.00	52,582.74
1112 District Levy - Personal Property	0.00	2,921.37
1114 District Levy - Pers Prop/Mobile Homes	0.00	390.55
1190 Penalties and Interest on Taxes	356.62	450.14
1510 Interest Earnings	493.21	1,500.43
1900 Other Revenue from Local Sources	75.23	463.07
3281 State Technology Aid	3,008.64	6,495.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,383.28	64,803.45

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
3XX Purchased Professional and Technical Services	1,103.54	2,984.20
4XX Purchased Property Services	76.13	271.74
5XX Other Purchased Services	935.11	604.34
6XX Supplies and Materials	33,688.65	43,078.68
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	126.86	2,011.95
5XX Other Purchased Services	1,417.45	106.19
6XX Supplies and Materials	603.67	4,737.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,951.41	53,794.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						43,424.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						64,803.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,794.36	(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)						54,434.03	(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	2008 Value	2009 Value
1510 Interest Earnings	862.79	1,604.52
3445 State Combined Fund School Block Grant	19,865.16	20,016.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,727.95	21,620.66

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	33,622.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,620.66	(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)	55,243.20	(5)



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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	2008 Value	2009 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (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	2008 Value	2009 Value
1510 Interest Earnings	1,876.88	2,081.07
5200 Sale or Compensation for Loss of Assets	0.00	16,292.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,876.88	18,373.07

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

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	46,022.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,373.07	(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)	64,395.11	(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	2008 Value	2009 Value
1110 District Tax Levy	92,384.08	0.00
1111 District Levy - Real Property	0.00	94,804.80
1112 District Levy - Personal Property	0.00	5,289.75
1114 District Levy - Pers Prop/Mobile Homes	0.00	692.74
1190 Penalties and Interest on Taxes	472.08	780.04
1510 Interest Earnings	9,379.69	12,348.82

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,235.85	113,916.15
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,223.76	0.00
2XX Personal Services - Employee Benefits	137.53	0.00
6XX Supplies and Materials	605.00	0.00
7XX Property and Equipment Acquisition	6,638.81	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,605.10	0.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	291,770.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,916.15	(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)	405,686.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 75 - Central Transportation Internal Service Fund

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

PRC Revenue	2008 Value	2009 Value
1440 Other Transportation Fees	0.00	600.00
1510 Interest Earnings	1,167.79	666.61
1910 Rentals	762.26	0.00
1970 Services Provided Other Funds	78,882.70	0.00
6100 Material Prior Period Revenue Adjustments	822.60	0.00
6100 Material Prior Period Revenue Adjustments	-22.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,613.15	1,266.61

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

PRC Program Function Object	2008 Value	2009 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	26,630.68	4,960.67
2XX Personal Services - Employee Benefits	1,754.34	391.06
3XX Purchased Professional and Technical Services	1,116.00	1,116.00
4XX Purchased Property Services	48.80	244.00
5XX Other Purchased Services	5,875.18	109.17
6XX Supplies and Materials	53,333.14	2,122.87
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	20,274.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	88,758.14	29,218.70



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Schedule of Revenues, Expenditures and Changes in Fund Balance 75 - Central Transportation Internal Service Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,964.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,266.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,218.70	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	12.00	(4b)		-12.00	
						-12.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	4,033.60	2,950.15
1920 Contributions/Donations from Private Sources	15,276.56	0.00
6100 Material Prior Period Revenue Adjustments	-10,062.03	0.00
9710 Residual Equity Transfers In	298.44	0.00
6100 Material Prior Period Revenue Adjustments	34,087.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,633.60	2,950.15

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

PRC Program Function Object	2008 Value	2009 Value
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	7,117.54	0.00
2XX Personal Services - Employee Benefits	6,717.55	0.00
5XX Other Purchased Services	643.16	0.00
6XX Supplies and Materials	521.75	0.00
8XX Other Expenditures	152.28	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	575.00	0.00
971 Residual Equity Transfers Out	26,504.50	0.00
281 Alweis Scholarship		
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	0.00	153.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,231.78	153.44



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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						103,560.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,950.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						153.44	(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)						106,356.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	614.36	3,760.90
1950 Services Provided Other School Districts or Coops	35,755.84	0.00
1960 Services Provided Other Local Governmental Units	15,000.00	0.00
9710 Residual Equity Transfers In	19,975.15	0.00
128 County Schools Technology Services		
1950 Services Provided Other School Districts or Coops	0.00	71,239.35
472 Vo Ed Carl Perkins Tech Prep		
1920 Contributions/Donations from Private Sources	0.00	51,860.38
1950 Services Provided Other School Districts or Coops	0.00	1,500.00
5200 Sale or Compensation for Loss of Assets	0.00	153,111.47
472 Subtotal	0.00	206,471.85
824 EOCM		
1960 Services Provided Other Local Governmental Units	0.00	30,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,345.35	311,472.10

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

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	1,208.27	0.00
2XX Personal Services - Employee Benefits	413.31	0.00
6XX Supplies and Materials	1,378.36	0.00
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	14,167.33	0.00
4XX Purchased Property Services	53.48	0.00
5XX Other Purchased Services	570.13	0.00
6XX Supplies and Materials	27.20	0.00
128 County Schools Technology Services		
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	37,936.99
2XX Personal Services - Employee Benefits	0.00	8,529.48
5XX Other Purchased Services	0.00	572.45
6XX Supplies and Materials	0.00	1,786.25
128 Subtotal	0.00	48,825.17
472 Vo Ed Carl Perkins Tech Prep		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Program Function Object	2008 Value	2009 Value
472 Vo Ed Carl Perkins Tech Prep		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	20,658.90
2XX Personal Services - Employee Benefits	0.00	138.13
3XX Purchased Professional and Technical Services	0.00	34,127.58
4XX Purchased Property Services	0.00	1,291.04
5XX Other Purchased Services	0.00	882.98
6XX Supplies and Materials	0.00	44,294.24
472 Subtotal	<u>0.00</u>	<u>101,392.87</u>
824 EOCM		
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	0.00	30,444.02
2XX Personal Services - Employee Benefits	0.00	6,630.72
4XX Purchased Property Services	0.00	275.36
5XX Other Purchased Services	0.00	1,497.48
6XX Supplies and Materials	0.00	953.33
824 Subtotal	<u>0.00</u>	<u>39,800.91</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>17,818.08</u></u>	<u><u>190,018.95</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance		53,527.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		311,472.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		190,018.95	(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)		174,980.42	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	3,713.72	1,779.06
1700 Student Extracurricular Activity Receipts	64,980.07	58,015.32
1900 Other Revenue from Local Sources	80,887.24	124,999.60
1XXX Revenues from Student Activities	222,477.26	213,266.42
6100 Material Prior Period Revenue Adjustments	91,984.65	5,565.65
9710 Residual Equity Transfers In	110.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	464,153.69	403,626.05

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

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	434,256.57	361,411.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	434,256.57	361,411.53

Schedule Of Changes Worksheet

Beginning Fund Balance	136,270.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	403,626.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	361,411.53	(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)	178,484.91	(5)



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Detail Expenditure

Fund	Account	Description	2008 Value	2009 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	137,159.22	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	139,845.28	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	903,230.76	841,060.92
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,271.53	76,432.06
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	800.07
XX	XXX 26XX 41X	Energy Utility Services	175,805.16	175,107.86
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	25,548.53
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	54,749.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	12,746.48	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	3,500.00	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	2,440.00	1,600.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	64,535.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	64,535.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	21,509.04
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	92,930.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	257,820.96
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:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

Percentage of Special Ed Funding FY2011 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	211,264.63	0.00	0.00	0.00	
280	1XXX	2XX	42,920.10	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	936.21	0.00	0.00	0.00	
280	1XXX	6XX	1,319.42	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,380.60	0.00	0.00	0.00	
Totals			257,820.96	0.00	0.00	0.00	257,820.96

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 FY09.



Trustees' Financial Summary

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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	360,648.45	-360,648.45	0.00	0.00	0.00
Land Improvements	913,602.86	1,232.38	34,788.53	0.00	949,623.77
Buildings	6,168,078.06	-31,350.00	7,347.48	0.00	6,144,075.54
Machinery and Equipment	1,502,459.32	148,947.06	26,892.99	21,460.00	1,656,839.37
Totals at Historical Cost	8,944,788.69	-241,819.01	69,029.00	21,460.00	8,750,538.68
Less Accumulated Depreciation For:					
Improvement Accum	518,088.35	852.22	45,135.49	0.00	564,076.06
Building Accum	2,853,740.19	-10,684.35	131,104.37	0.00	2,974,160.21
Machinery and Equipment Accum	1,033,993.86	49,860.89	125,469.96	21,460.00	1,187,864.71
Total Accumulated Depreciation	4,405,822.40	40,028.76	301,709.82	21,460.00	4,726,100.98
Governmental Activities, Capital Assets, net	4,538,966.29	-281,847.77	-232,680.82	0.00	4,024,437.70

* 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.

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	176,239.86	0.00	0.00
Unallocated	125,469.96	0.00	0.00
Total Depreciation for FY2009	301,709.82	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Capital Leases	7,625.10	0.00	6,631.41	0.00	993.69	993.69	0.00
Compensated Absences	282,372.76	0.00	0.00	30,972.54	251,400.22	0.00	251,400.22
Other	57,485.10	0.00	0.00	0.00	57,485.10	0.00	0.00
Total Governmental Activity Long-Term Liabilities	347,482.96	0.00	6,631.41	30,972.54	309,879.01	993.69	251,400.22

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.