



Trustees' Financial Summary

FY2009-10

Submit ID: 0258-99750476

**14 Fergus County
0258 Lewistown Elem**

**** Recalculated ****

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 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 #
102	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
177	Warehouse Residual Equity	LOCAL	2009	
178	Self Insurance Residual Equity	LOCAL	2009	
191	Health Insurance Fund Residual Equity	LOCAL	2009	
224	Bus Driver Training Symposium	LOCAL	2009	
262	Maintenance OTO	STATE	2009	
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
361	In-state Day Treatment	STATE	1402587609P2	NA
365	Indian Ed for All	STATE	2009	
367	Full-Time Kindergarten OTO	STATE	2009	
370	Deferred Maintenance & Energy Efficiency	STATE	STATE	NA
371	Quick Start Energy Grants	STATE	STATE	state
420	Title I Improving Basic Programs	FEDERAL	1402583109	84.010A
430	Title II Part A	FEDERAL	1402581409	84.367
431	Title II, Part D, Ed Technology	FEDERAL	1402586009	84.318
433	Title IV Safe and Drug-Free Schools	FEDERAL	1402583909	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	1402583909	84.298
447	GIS Grant	LOCAL	2009	
473	Public Health Emergency Preparedness	FEDERAL	2010	93.069
542	Elementary Book Fair	LOCAL	2009	
633	District Reimbursements	LOCAL	2008	
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	ARRA IDEA	84.931
751	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	ARRA IDEA	84.931
752	ARRA - Title I Part A	FEDERAL	ARRA TITLE	84.389
753	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	ARRA IDEA	84.931
754	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	ARRA IDEA	84.931
772	Summer School	LOCAL		Local
851	Learn and Serve Montana	FEDERAL	1402585109	94.004
865	Tolerance Grant	LOCAL	2009	



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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)	462,824.51	497,653.93	921,554.90	111,682.18
02	Taxes Receivable - Real and Personal (120-149)	125,100.08	34,920.47	5,856.76	
03	Taxes Receivable - Protested (150-159)	63,049.92	17,134.88	2,876.60	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				30,140.31
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	650,974.51	549,709.28	930,288.26	141,822.49
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	188,150.00	52,055.35	8,733.36	9,090.04
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	188,150.00	52,055.35	8,733.36	9,090.04
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				30,140.31
37	Reserve for Encumbrances (953)	24,440.38			
48	Fund Balance for Budget (961-970)	438,384.13	497,653.93	921,554.90	102,592.14
52	TOTAL FUND BALANCE/EQUITY	462,824.51	497,653.93	921,554.90	132,732.45
53	TOTAL LIABILITIES AND FUND BALANCE	650,974.51	549,709.28	930,288.26	141,822.49



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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)	-146.61	523,805.01	179,693.02	
02	Taxes Receivable - Real and Personal (120-149)	105.22			
03	Taxes Receivable - Protested (150-159)	48.04			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			303,326.36	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6.65	523,805.01	483,019.38	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	153.26		1,906.93	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	153.26		1,906.93	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-146.61	523,805.01	481,112.45	
52	TOTAL FUND BALANCE/EQUITY	-146.61	523,805.01	481,112.45	
53	TOTAL LIABILITIES AND FUND BALANCE	6.65	523,805.01	483,019.38	



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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)			9,476.78	50,683.82
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,476.78	50,683.82
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			9,476.78	50,683.82
52	TOTAL FUND BALANCE/EQUITY			9,476.78	50,683.82
53	TOTAL LIABILITIES AND FUND BALANCE			9,476.78	50,683.82



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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)	84,167.86			
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	84,167.86			
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)	84,167.86			
52	TOTAL FUND BALANCE/EQUITY	84,167.86			
53	TOTAL LIABILITIES AND FUND BALANCE	84,167.86			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,592.73	75,124.45		399,846.56
02	Taxes Receivable - Real and Personal (120-149)	4,860.07			7,427.88
03	Taxes Receivable - Protested (150-159)	2,582.08			1,834.23
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)				
20	TOTAL ASSETS AND OTHER DEBITS	43,034.88	75,124.45		409,108.67
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,442.15			9,262.11
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,442.15			9,262.11
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)	35,592.73	75,124.45		399,846.56
52	TOTAL FUND BALANCE/EQUITY	35,592.73	75,124.45		399,846.56
53	TOTAL LIABILITIES AND FUND BALANCE	43,034.88	75,124.45		409,108.67



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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)	744,990.26	375,271.89		
02	Taxes Receivable - Real and Personal (120-149)		8,079.01		
03	Taxes Receivable - Protested (150-159)		4,116.90		
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	744,990.26	387,467.80		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		12,195.91		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		12,195.91		
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)	744,990.26	375,271.89		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	744,990.26	375,271.89		
53	TOTAL LIABILITIES AND FUND BALANCE	744,990.26	387,467.80		



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Balance Sheet

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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Balance Sheet

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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Balance Sheet

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)			49,779.99	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			49,779.99	
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			49,779.99	
52	TOTAL FUND BALANCE/EQUITY			49,779.99	
53	TOTAL LIABILITIES AND FUND BALANCE			49,779.99	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	836,873.72	921,024.07		
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	836,873.72	921,024.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	836,873.72	921,024.07		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	836,873.72	921,024.07		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	836,873.72	921,024.07		



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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)		18,000.00		
20	TOTAL ASSETS AND OTHER DEBITS		18,000.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		18,000.00		
35	TOTAL LIABILITIES		18,000.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		18,000.00		



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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	2009 Value	2010 Value
1111 District Levy - Real Property	1,329,237.61	1,331,394.89
1112 District Levy - Personal Property	80,248.84	172,195.24
1114 District Levy - Pers Prop/Mobile Homes	10,927.77	31,641.31
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	109,629.65	21,362.12
1190 Penalties and Interest on Taxes	11,435.30	5,750.53
1510 Interest Earnings	27,476.38	10,915.97
1945 Fees - Users/Resale of Supplies	0.00	65.75
3110 Direct State Aid	2,031,286.59	1,989,499.24
3111 Quality Educator	199,993.25	210,360.38
3112 At Risk Student	30,818.64	0.00
3113 Indian Education For All	18,196.80	18,625.20
3114 American Indian Achievement Gap	4,800.00	4,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	296,806.52	290,558.71
3117 State Tuition for State Placement	3,663.20	0.00
3120 State Guaranteed Tax Base Aid	956,402.16	1,008,265.80
3444 State School Block Grant	306,386.25	308,714.79
3730 HB645 State Special Education Allowable Costs	0.00	7,467.41
6100 Material Prior Period Revenue Adjustments	2,404.15	1,769.05
7800 ARRA - State Fiscal Stabilization Fund	0.00	140,255.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,419,713.11	5,553,041.67

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	2,041,628.29	2,058,370.10
2XX Personal Services - Employee Benefits	224,795.17	245,332.34
3XX Purchased Professional and Technical Services	50.00	130.00
4XX Purchased Property Services	9,148.85	7,172.89
5XX Other Purchased Services	1,611.31	1,126.03
6XX Supplies and Materials	211,442.23	148,485.02
7XX Property and Equipment Acquisition	13,299.00	25,530.00
810 Dues and Fees	433.00	624.00
21XX Support Services - Students		
1XX Personal Services - Salaries	165,749.66	132,420.84
2XX Personal Services - Employee Benefits	11,540.91	4,467.25
3XX Purchased Professional and Technical Services	0.00	1,105.00
5XX Other Purchased Services	1,223.92	578.95
6XX Supplies and Materials	655.54	1,397.63
221X Improvement of Instruction Services		



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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				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	1,155.00	0.00
			2XX Personal Services - Employee Benefits	6.69	0.00
			3XX Purchased Professional and Technical Services	1,783.76	217.00
			5XX Other Purchased Services	2,732.01	4,180.56
			6XX Supplies and Materials	921.85	1,617.56
	222X Educational Media Services				
			1XX Personal Services - Salaries	88,945.91	89,323.55
			2XX Personal Services - Employee Benefits	12,174.62	14,348.18
			3XX Purchased Professional and Technical Services	2,010.14	3,744.92
			4XX Purchased Property Services	45.00	0.00
			5XX Other Purchased Services	141.00	124.56
			6XX Supplies and Materials	18,017.45	16,080.72
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	71,725.15	72,704.40
			2XX Personal Services - Employee Benefits	10,831.66	11,359.25
			3XX Purchased Professional and Technical Services	11,707.23	6,695.28
			4XX Purchased Property Services	54.14	133.20
			5XX Other Purchased Services	13,107.68	11,293.85
			6XX Supplies and Materials	4,419.19	4,764.80
			810 Dues and Fees	4,834.68	4,988.82
			8XX Other Expenditures	0.00	4,063.02
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	392,127.64	468,417.51
			2XX Personal Services - Employee Benefits	61,934.48	67,297.53
			3XX Purchased Professional and Technical Services	115.00	0.00
			4XX Purchased Property Services	45.00	503.50
			5XX Other Purchased Services	5,049.69	4,335.46
			6XX Supplies and Materials	6,285.67	3,779.26
			810 Dues and Fees	1,819.00	1,812.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	167,073.11	154,959.67
			2XX Personal Services - Employee Benefits	25,152.86	21,739.13
			3XX Purchased Professional and Technical Services	12,325.01	13,765.24
			4XX Purchased Property Services	5,008.24	6,828.96
			5XX Other Purchased Services	6,739.61	6,552.45
			6XX Supplies and Materials	15,508.82	15,379.43
			7XX Property and Equipment Acquisition	7,321.09	5,095.00
			810 Dues and Fees	252.00	1,009.65
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	257,975.50	272,952.84
			2XX Personal Services - Employee Benefits	63,362.16	64,548.43
			3XX Purchased Professional and Technical Services	12,578.52	90,145.21
			4XX Purchased Property Services	246,139.63	184,784.01



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**** Recalculated ****

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				
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	25,876.90	28,486.38
			6XX Supplies and Materials	59,780.89	36,856.05
			810 Dues and Fees	347.16	40.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	125,393.40
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	86,217.42	2,221.40
			850 Interest on Debt	0.00	20,619.84
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	600,338.68	614,797.75
			2XX Personal Services - Employee Benefits	89,271.92	90,982.41
			5XX Other Purchased Services	2,122.96	15.79
			6XX Supplies and Materials	29,437.14	43.05
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	1,387.28	0.00
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	0.00	71.98
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	5,183.24
			2XX Personal Services - Employee Benefits	0.00	415.42
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	66,634.88	70,313.48
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	884.69	0.00
			5XX Other Purchased Services	328.48	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	360.00	0.00
			2XX Personal Services - Employee Benefits	2.08	0.00
			3XX Purchased Professional and Technical Services	95.15	0.00
			5XX Other Purchased Services	779.00	0.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,609.14	461.00
			2XX Personal Services - Employee Benefits	977.23	3.00
			6XX Supplies and Materials	0.00	251.18
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	45.00	0.00
	710 School Sponsored Extracurricular Activities				



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	6,431.66	6,560.27
			2XX Personal Services - Employee Benefits	713.06	797.61
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,139.67	0.00
			2XX Personal Services - Employee Benefits	537.90	0.00
			3XX Purchased Professional and Technical Services	0.00	372.00
			4XX Purchased Property Services	4,889.86	17.00
			5XX Other Purchased Services	0.00	58.30
			6XX Supplies and Materials	2,895.95	4,854.82
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	37,468.80	39,724.15
			2XX Personal Services - Employee Benefits	1,864.68	3,031.82
			5XX Other Purchased Services	0.00	6,725.05
			6XX Supplies and Materials	814.10	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	140,255.28
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	83,300.65	47,754.02
			2XX Personal Services - Employee Benefits	14,911.60	8,847.36
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	343.06	14,991.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,368,811.06</u>	<u>5,526,429.92</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						498,622.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,553,041.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,526,429.92	(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	24,440.38	Less Last Year	86,850.02	(4b)		-62,409.64	
						-62,409.64	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						462,824.51	(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
1111 District Levy - Real Property	455,638.89	397,218.62
1112 District Levy - Personal Property	15,001.23	54,510.31
1114 District Levy - Pers Prop/Mobile Homes	1,992.89	10,045.24
1190 Penalties and Interest on Taxes	1,918.37	1,611.33
1510 Interest Earnings	7,094.48	5,416.38
1900 Other Revenue from Local Sources	0.00	100.44
2220 County On-Schedule Trans Reimb	72,504.90	74,465.51
3210 State On-Schedule Trans Reimb	72,504.92	74,465.53
3444 State School Block Grant	9,836.83	9,911.59
5200 Sale or Compensation for Loss of Assets	18,274.78	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-1,144.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	654,767.29	626,600.72

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	9,435.12
2XX Personal Services - Employee Benefits	0.00	1,249.46
3XX Purchased Professional and Technical Services	53.60	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	47,193.89	37,485.90
2XX Personal Services - Employee Benefits	7,536.86	6,100.88
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	6,350.19	5,370.71
5XX Other Purchased Services	820.21	795.15
27XX Student Transportation Services		
1XX Personal Services - Salaries	177,230.51	229,153.42
2XX Personal Services - Employee Benefits	28,231.37	41,514.37
3XX Purchased Professional and Technical Services	3,034.66	2,485.52
4XX Purchased Property Services	5,964.43	24,303.47
5XX Other Purchased Services	6,052.21	5,200.09
6XX Supplies and Materials	68,499.76	71,214.36
810 Dues and Fees	348.40	10.05
8XX Other Expenditures	0.00	1,005.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	54,978.81	8,236.69
2XX Personal Services - Employee Benefits	7,548.03	2,499.97
4XX Purchased Property Services	0.86	0.00



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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	2009 Value	2010 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	1,617.85	445.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				415,461.64	446,505.78

Schedule Of Changes Worksheet

Beginning Fund Balance					317,558.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					626,600.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					446,505.78	(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)					497,653.93	(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
1111 District Levy - Real Property	68,126.89	62,341.61
1112 District Levy - Personal Property	3,541.44	7,988.11
1114 District Levy - Pers Prop/Mobile Homes	494.58	1,468.36
1190 Penalties and Interest on Taxes	642.81	272.24
1510 Interest Earnings	34,604.37	12,181.50
6100 Material Prior Period Revenue Adjustments	0.00	-7,342.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	107,410.09	76,909.33

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	1,206.00	17,703.10
7XX Property and Equipment Acquisition	85,493.28	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	86,699.28	17,703.10

Schedule Of Changes Worksheet

Beginning Fund Balance	862,348.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,909.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,703.10	(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)	921,554.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	6,553.39	2,369.15
1611 National School Lunch Program	272,438.14	260,956.27
1630 Catering Sales	18,489.55	21,016.24
1632 Daily Adult Sales	0.00	213.00
1900 Other Revenue from Local Sources	715.40	0.00
1920 Contributions/Donations from Private Sources	0.00	200.00
3220 State Food Services Match	437.95	809.54
4550 Federal Child Nutrition	196,603.64	212,188.40
5200 Sale or Compensation for Loss of Assets	0.00	60.00
6100 Material Prior Period Revenue Adjustments	27.00	-1,562.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	495,265.07	496,250.50

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

PRC Program Function Object	2009 Value	2010 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	26,522.17	17,741.52
2XX Personal Services - Employee Benefits	6,226.06	3,514.55
31XX Food Services		
1XX Personal Services - Salaries	157,437.88	202,492.31
2XX Personal Services - Employee Benefits	22,963.95	35,744.76
3XX Purchased Professional and Technical Services	5,313.00	7,001.81
4XX Purchased Property Services	2,528.21	2,442.57
5XX Other Purchased Services	2,169.81	1,158.10
6XX Supplies and Materials	268,530.83	250,680.98
7XX Property and Equipment Acquisition	0.00	20,142.40
810 Dues and Fees	2,550.39	2,421.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	494,242.30	543,340.95



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						185,157.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						496,250.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						543,340.95	(3)
Increase/Decrease of Reserve for Inventories							
This Year	30,140.31	Less Last Year	35,475.14	(4a)		-5,334.83	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						-5,334.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						132,732.45	(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
1111 District Levy - Real Property	1,898.98	1,161.85
1112 District Levy - Personal Property	0.00	207.15
1114 District Levy - Pers Prop/Mobile Homes	0.00	38.76
1190 Penalties and Interest on Taxes	1.88	4.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,900.86</u>	<u>1,411.86</u>

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

PRC Program Function Object	2009 Value	2010 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	1,440.00	1,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,440.00</u>	<u>1,300.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	-258.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,411.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,300.00	(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)	-146.61	(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	15,660.40	9,313.62
2240 County Retirement Distribution	1,030,211.15	741,659.42
6100 Material Prior Period Revenue Adjustments	0.00	-2,594.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,045,871.55	748,378.21

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	303,535.47	345,717.49
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	34,789.76	19,715.63
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	103.62	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	12,166.66	12,269.61
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,795.31	12,306.08
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	57,597.41	140,081.29
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	32,947.54	28,143.44
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	36,964.78	39,479.78
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	24,515.31	33,420.33
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	88,074.67	90,164.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,775.16	1,509.75
365 Indian Education for All - OTO & Ongoing		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	55.42	0.00
367 OTO Full-time Kindergarten Start-up		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	92.60
710 School Sponsored Extracurricular Activities		



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

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

PRC	Program	Function	Object	2009 Value	2010 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	985.45	1,225.54
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,115.05	0.00
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,818.21	5,375.65
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	133.95
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,190.97	2,194.55
		31XX Food Services			
			2XX Personal Services - Employee Benefits	31,965.73	33,223.58
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	359.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				649,396.52	765,413.78

Schedule Of Changes Worksheet

Beginning Fund Balance					540,840.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					748,378.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					765,413.78	(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)					523,805.01	(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
102 Garfield Donations	
1900 Other Revenue from Local Sources	4.00
1920 Contributions/Donations from Private Sources	3,086.89
102 Subtotal	3,090.89
103 Highland Park Donations	
1920 Contributions/Donations from Private Sources	2,279.68
104 Lewis & Clark Donations	
1900 Other Revenue from Local Sources	291.91
1920 Contributions/Donations from Private Sources	883.15
104 Subtotal	1,175.06
105 LJHS Donations	
1920 Contributions/Donations from Private Sources	1,813.83
224 Bus Driver Training Symposium	
1920 Contributions/Donations from Private Sources	600.00
1950 Services Provided Other School Districts or Coops	3,041.00
224 Subtotal	3,641.00
262 Maintenance OTO	
1900 Other Revenue from Local Sources	2,410.00
287 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	21,179.99
1960 Services Provided Other Local Governmental Units	5,284.27
287 Subtotal	26,464.26
370 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	108,913.52
371 Quick Start Energy Grants	
3710 Quick Start Energy Grants	12,855.00
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	361,974.83
430 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	64,555.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	5,323.00
433 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	8,739.00
473 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	7,000.00
542 Elementary Book Fair	



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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
542 Elementary Book Fair	
1900 Other Revenue from Local Sources	7,356.83
633 District Reimbursements	
1900 Other Revenue from Local Sources	17,009.51
1920 Contributions/Donations from Private Sources	500.00
3355 Medicaid - Miscellaneous	19,221.84
6100 Material Prior Period Revenue Adjustments	0.48
633 Subtotal	36,731.83
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	63,859.84
751 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	11,567.12
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	72,460.16
753 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	16,528.07
754 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	5,447.00
851 Learn and Serve Montana	
4650 Federal Miscellaneous Grants from OPI	202.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	824,388.56

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

PRC Program Function Object	2010 Value
102 Garfield Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	65.00
2XX Personal Services - Employee Benefits	0.43
3XX Purchased Professional and Technical Services	332.00
6XX Supplies and Materials	1,315.00
102 Subtotal	1,712.43
103 Highland Park Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	186.30



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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
367 Full-Time Kindergarten OTO	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	1,917.95
2XX Personal Services - Employee Benefits	201.33
6XX Supplies and Materials	44,617.91
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,747.92
367 Subtotal	48,485.11
370 Deferred Maintenance & Energy Efficiency	
370 Deferred Maintenance & Energy Efficiency Improvements	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	30,889.92
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	78,023.60
370 Subtotal	108,913.52
371 Quick Start Energy Grants	
371 Quick Start Energy Grants	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	12,855.00
420 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	244,126.54
2XX Personal Services - Employee Benefits	70,645.87
6XX Supplies and Materials	429.11
21XX Support Services - Students	
6XX Supplies and Materials	247.19
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	23,309.97
5XX Other Purchased Services	22,892.45
6XX Supplies and Materials	323.70
420 Subtotal	361,974.83
430 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	51,606.40
2XX Personal Services - Employee Benefits	12,948.60
430 Subtotal	64,555.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2010 Value
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	4,969.10
2XX Personal Services - Employee Benefits	353.90
	5,323.00
431 Subtotal	
433 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	8,739.00
447 GIS Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	707.96
473 Public Health Emergency Preparedness	
473 Public Health Emergency Preparedness	
21XX Support Services - Students	
6XX Supplies and Materials	7,000.00
542 Elementary Book Fair	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	8,515.69
633 District Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
5XX Other Purchased Services	3,200.00
6XX Supplies and Materials	13,362.50
25XX Support Services - Business	
5XX Other Purchased Services	847.68
7XX Property and Equipment Acquisition	7,712.00
810 Dues and Fees	190.00
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	18.00
890 Other Community Services	
33XX Community Services	
1XX Personal Services - Salaries	867.21
2XX Personal Services - Employee Benefits	69.49
	26,266.88
633 Subtotal	
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	



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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
750 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	20,297.36
2XX Personal Services - Employee Benefits	5,705.34
5XX Other Purchased Services	423.27
6XX Supplies and Materials	37,433.87
	63,859.84
750 Subtotal	
751 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	9,308.26
2XX Personal Services - Employee Benefits	2,258.86
	11,567.12
751 Subtotal	
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	46,034.66
2XX Personal Services - Employee Benefits	15,370.32
6XX Supplies and Materials	4,597.47
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	395.36
2XX Personal Services - Employee Benefits	62.35
5XX Other Purchased Services	6,000.00
	72,460.16
752 Subtotal	
753 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	12,297.78
2XX Personal Services - Employee Benefits	4,230.29
	16,528.07
753 Subtotal	
754 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	4,507.57
2XX Personal Services - Employee Benefits	729.32
6XX Supplies and Materials	210.11
	5,447.00
754 Subtotal	
851 Learn and Serve Montana	



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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
851 Learn and Serve Montana	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	174.28
6XX Supplies and Materials	28.36
	202.64
851 Subtotal	202.64
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	885,064.54

Schedule Of Changes Worksheet

Beginning Fund Balance	576,594.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	824,388.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	885,064.54	(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 34,806.00	(4b)	-34,806.00
		-34,806.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	481,112.45	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	3,090.89	1,712.43	1,378.46
103 Highland Park Donations	2,279.68	186.30	2,093.38
104 Lewis & Clark Donations	1,175.06	0.00	1,175.06
105 LJHS Donations	1,813.83	0.00	1,813.83
177 Warehouse Residual Equity	0.00	11,448.00	-11,448.00
224 Bus Driver Training Symposium	3,641.00	4,942.62	-1,301.62
262 Maintenance OTO	2,410.00	18,611.16	-16,201.16
287 Aggregate Reim/Indirects	26,464.26	20,667.63	5,796.63
365 Indian Ed for All	0.00	4,095.58	-4,095.58
367 Full-Time Kindergarten OTO	0.00	48,485.11	-48,485.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
370 Deferred Maintenance & Energy Efficiency	108,913.52	108,913.52	0.00
371 Quick Start Energy Grants	12,855.00	12,855.00	0.00
420 Title I Improving Basic Programs	361,974.83	361,974.83	0.00
430 Title II Part A	64,555.00	64,555.00	0.00
431 Title II, Part D, Ed Technology	5,323.00	5,323.00	0.00
433 Title IV Safe and Drug-Free Schools	8,739.00	8,739.00	0.00
447 GIS Grant	0.00	707.96	-707.96
473 Public Health Emergency Preparedness	7,000.00	7,000.00	0.00
542 Elementary Book Fair	7,356.83	8,515.69	-1,158.86
633 District Reimbursements	36,731.83	26,266.88	10,464.95
750 ARRA - IDEA Part B (Trans from Coop)	63,859.84	63,859.84	0.00
751 ARRA - IDEA Part B (Trans from Coop)	11,567.12	11,567.12	0.00
752 ARRA - Title I Part A	72,460.16	72,460.16	0.00
753 ARRA - IDEA Part B (Trans from Coop)	16,528.07	16,528.07	0.00
754 ARRA - IDEA Part B (Trans from Coop)	5,447.00	5,447.00	0.00
851 Learn and Serve Montana	202.64	202.64	0.00
Total	824,388.56	885,064.54	-60,675.98



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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
1510 Interest Earnings	322.56	119.74
1910 Rentals	7,455.00	8,963.50
6100 Material Prior Period Revenue Adjustments	0.00	-56.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>7,777.56</u>	<u>9,027.16</u>

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	1,446.43	0.00
2XX Personal Services - Employee Benefits	173.70	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	906.01	1,528.16
2XX Personal Services - Employee Benefits	219.82	181.51
4XX Purchased Property Services	0.00	905.00
6XX Supplies and Materials	3,345.94	0.00
7XX Property and Equipment Acquisition	0.00	5,150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>6,091.90</u>	<u>7,764.67</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	8,214.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,027.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,764.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	9,476.78	(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	1,973.32	686.90
6100 Material Prior Period Revenue Adjustments	0.00	-440.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,973.32	246.03

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	50,437.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	246.03	(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)	50,683.82	(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	2009 Value	2010 Value
1510 Interest Earnings	1,866.26	1,140.69
6100 Material Prior Period Revenue Adjustments	0.00	-732.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,866.26	408.56

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	83,759.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	408.56	(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)	84,167.86	(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
1111 District Levy - Real Property	59,200.31	54,705.27
1112 District Levy - Personal Property	3,341.72	7,012.22
1114 District Levy - Pers Prop/Mobile Homes	456.73	1,289.25
1190 Penalties and Interest on Taxes	495.68	237.26
1510 Interest Earnings	2,517.23	933.12
1900 Other Revenue from Local Sources	413.07	310.86
3281 State Technology Aid	10,874.68	5,706.16
6100 Material Prior Period Revenue Adjustments	0.00	-592.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,299.42	69,601.63

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
22X Educational Media Services		
3XX Purchased Professional and Technical Services	4,462.62	1,177.90
4XX Purchased Property Services	2,371.20	319.00
5XX Other Purchased Services	1,092.65	1,575.91
6XX Supplies and Materials	34,781.07	56,960.36
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	6,001.55	6,727.31
4XX Purchased Property Services	0.00	213.00
5XX Other Purchased Services	290.52	330.55
6XX Supplies and Materials	7,185.12	27,022.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,184.73	94,326.33



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						60,317.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						69,601.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,326.33	(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)						35,592.73	(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	2,082.28	949.35
3445 State Combined Fund School Block Grant	14,506.02	14,616.27
6100 Material Prior Period Revenue Adjustments	0.00	-486.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,588.30	15,079.17

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	60,045.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,079.17	(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)	75,124.45	(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	2009 Value	2010 Value
1111 District Levy - Real Property	0.00	99,141.36
1112 District Levy - Personal Property	0.00	5,212.51
1114 District Levy - Pers Prop/Mobile Homes	0.00	852.29
1190 Penalties and Interest on Taxes	0.00	120.88
1510 Interest Earnings	0.00	1,988.26
3120 State Guaranteed Tax Base Aid	0.00	292,531.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.00</u>	<u>399,846.56</u>

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:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		399,846.56	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		399,846.56	(5)



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

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	72.05	21,541.06
1920 Contributions/Donations from Private Sources	210,438.00	0.00
5110 Sale of Bonds	2,087,250.00	0.00
5200 Sale or Compensation for Loss of Assets	300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,298,060.05	21,541.06

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	210,438.00	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	41,745.00	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	36,376.14	126,221.10
4XX Purchased Property Services	283,209.75	0.00
5XX Other Purchased Services	1,201.83	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	812,377.78
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	70,645.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	643,615.83	938,598.88



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,662,048.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21,541.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						938,598.88	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						744,990.26	(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
1111 District Levy - Real Property	94,180.84	87,227.85
1112 District Levy - Personal Property	5,327.37	11,181.31
1114 District Levy - Pers Prop/Mobile Homes	726.94	2,055.38
1190 Penalties and Interest on Taxes	772.56	376.40
1510 Interest Earnings	8,664.62	4,497.97
6100 Material Prior Period Revenue Adjustments	0.00	-2,072.21

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109,672.33	103,266.70
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	2,926.32	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,926.32	0.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	272,005.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103,266.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	375,271.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2009 Value	2010 Value
1510 Interest Earnings	1,371.12	512.70
1700 Student Extracurricular Activity Receipts	18,353.81	15,230.50
1900 Other Revenue from Local Sources	2,560.00	110.00
1XXX Revenues from Student Activities	32,960.97	33,108.77
6100 Material Prior Period Revenue Adjustments	4.88	-333.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,250.78	48,628.15

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	48,741.01	43,825.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,741.01	43,825.01

Schedule Of Changes Worksheet

Beginning Fund Balance	44,976.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,628.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,825.01	(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)	49,779.99	(5)



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2009 Value	2010 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	371,090.14
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,169,633.08	2,277,384.70
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	147,669.62	71,199.18
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	735.53	2,491.79
XX	XXX 26XX 41X	Energy Utility Services	185,968.78	143,759.79
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	34,806.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	1,015,794.78
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	1,440.00	1,300.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	132,246.91
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	132,246.91

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	44,079.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	190,434.58
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	776,152.48
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 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	614,797.75	0.00	0.00	0.00	
280	1XXX	2XX	90,982.41	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	15.79	0.00	0.00	0.00	
280	1XXX	6XX	43.05	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	70,313.48	0.00	0.00	0.00	
Totals			776,152.48	0.00	0.00	0.00	776,152.48

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

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



Trustees' Financial Summary

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**** Recalculated ****

0258 Lewistown Elem

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	65,527.00	0.00	0.00	0.00	65,527.00
Land Improvements	213,874.28	0.00	34,457.94	0.00	248,332.22
Buildings	2,312,999.73	0.00	1,022,102.78	0.00	3,335,102.51
Machinery and Equipment	1,636,928.75	-224,713.98	55,569.40	42,456.00	1,425,328.17
Totals at Historical Cost	4,229,329.76	-224,713.98	1,112,130.12	42,456.00	5,074,289.90
Less Accumulated Depreciation For:					
Improvement Accum	92,350.43	0.00	10,693.73	0.00	103,044.16
Building Accum	1,709,350.70	0.00	46,738.89	0.00	1,756,089.59
Machinery and Equipment Accum	1,136,582.46	-195,759.00	91,610.62	41,005.20	991,428.88
Total Accumulated Depreciation	2,938,283.59	-195,759.00	149,043.24	41,005.20	2,850,562.63
Governmental Activities, Capital Assets, net	1,291,046.17	-28,954.98	963,086.88	1,450.80	2,223,727.27

* 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 FY2010	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2010			

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

0258 Lewistown Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Bonds							
06/16/2009	2,087,250.00	0.00	260,906.25	0.00	1,826,343.75	260,906.25	1,565,437.50
Capital Leases	1,987.39	0.00	0.00	0.00	1,987.39	0.00	0.00
Compensated Absences	504,665.00	0.00	0.00	73,753.95	430,911.05	50,466.50	380,444.55
Other	134,993.10	2,148,607.90	0.00	0.00	2,283,601.00	0.00	2,283,601.00
Total Governmental Activity							
Long-Term Liabilities	2,728,895.49	2,148,607.90	260,906.25	73,753.95	4,542,843.19	311,372.75	4,229,483.05

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.