



# Trustees' Financial Summary

**FY2010-11**

Submit ID: 1215-47923913

**34 Park County  
1215 Arrowhead Elem**

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (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*

## Certification

**Business Manager/Clerk:** Cinda Self

**Phone #:** (406) 924-6865

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

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

**Chair, Board of Trustees:** Judy O'Hair

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

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

**County Superintendent:** Ed Barich

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

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

## Software

Accounting Package: Black Mountain

For FY11 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
050	MISC.MISC	LOCAL		
131	Gifted and Talented	STATE	03412151311	State
140	TITLE II A	FEDERAL	3412151408	0110
141	Title II Part A	FEDERAL		84.367
160	Title IV Safe and Drug-Free Schools	FEDERAL	3412151608	84.186A
171	Title IV, Part B, 21st Century	FEDERAL	03412151711	84.287
240	Title II, Part D, Ed Technology	FEDERAL		84.318
319	School Nutrition Grant	STATE		
321	Title I - Schoolwide	FEDERAL	03412153211	Federal
350	FT K Start Up	STATE	0607FTKSU	
360	State OTO Capital Invest & Deferred Maintenance	STATE	341215366	state
370	Deferred Maintenance and Energy Efficiency	STATE		
500	REAP	FEDERAL	S358A092941	
501	REAP	FEDERAL	S358A102941	
700	E-RATE REIMBURSEMENTS	FEDERAL	0809WISPWEST	0809
751	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
756	ARRA - Title I Part A	FEDERAL	03412159710	84.389
757	Medicaid	STATE	MACOGO	State
771	IDEA Part B (Trans from Coop)	FEDERAL		84.027A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	105,092.51	15,367.89	189,036.35	8,803.91
02	Taxes Receivable - Real and Personal (120-149)	30,903.15	1,698.79	2,907.52	
03	Taxes Receivable - Protested (150-159)	58.78	1.63	5.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	136,054.44	17,068.31	191,949.25	8,803.91
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	30,961.93	1,700.42	2,912.90	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	30,961.93	1,700.42	2,912.90	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	105,092.51	15,367.89	189,036.35	8,803.91
52	<b>TOTAL FUND BALANCE/EQUITY</b>	105,092.51	15,367.89	189,036.35	8,803.91
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	136,054.44	17,068.31	191,949.25	8,803.91



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	392.27	38,125.43	54,722.58	
02	Taxes Receivable - Real and Personal (120-149)	6.64			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,348.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	398.91	38,125.43	57,070.58	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6.64			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6.64			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			575.00	
48	Fund Balance for Budget (961-970)	392.27	38,125.43	56,495.58	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	392.27	38,125.43	57,070.58	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	398.91	38,125.43	57,070.58	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				5,431.33
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				5,431.33
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				5,431.33
52	<b>TOTAL FUND BALANCE/EQUITY</b>				5,431.33
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				5,431.33



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,792.35	7.44		1,359.25
02	Taxes Receivable - Real and Personal (120-149)	58.70			1,390.19
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	22,851.05	7.44		2,749.44
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	58.70			1,390.19
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	58.70			1,390.19
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	22,792.35	7.44		1,359.25
52	<b>TOTAL FUND BALANCE/EQUITY</b>	22,792.35	7.44		1,359.25
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	22,851.05	7.44		2,749.44



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21.24	52,160.03		
02	Taxes Receivable - Real and Personal (120-149)		6.94		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21.24	52,166.97		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		6.94		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		6.94		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	21.24	52,160.03		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21.24	52,160.03		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21.24	52,166.97		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,921.41		14,801.71	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	13,921.41		14,801.71	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	13,921.41		14,801.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	13,921.41		14,801.71	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,921.41		14,801.71	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,391.02	87,847.89		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	17,391.02	87,847.89		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	17,391.02	87,847.89		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	17,391.02	87,847.89		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,391.02	87,847.89		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	308,853.41	293,737.15
1112 District Levy - Personal Property	5,292.26	5,112.69
1114 District Levy - Pers Prop/Mobile Homes	6,158.42	3,614.48
1190 Penalties and Interest on Taxes	2,553.88	4,870.04
1510 Interest Earnings	122.21	31.29
1900 Other Revenue from Local Sources	1,019.18	17.41
3110 Direct State Aid	311,754.82	261,599.56
3111 Quality Educator	41,675.40	33,462.00
3113 Indian Education For All	2,652.00	2,407.20
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,013.92	19,001.38
3444 State School Block Grant	37,400.96	37,685.21
3730 HB645 State Special Education Allowable Costs	1,014.82	789.95
6100 Material Prior Period Revenue Adjustments	0.00	343.33
7800 ARRA - State Fiscal Stabilization Fund	21,978.02	29,518.24
7810 Education Jobs Fund	0.00	24,673.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>758,889.30</b>	<b>717,063.51</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	343,783.09	244,684.03
2XX Personal Services - Employee Benefits	30,666.41	36,668.14
3XX Purchased Professional and Technical Services	4,551.40	30,317.85
5XX Other Purchased Services	334.40	214.20
6XX Supplies and Materials	30,591.36	29,554.14
810 Dues and Fees	70.00	600.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	332.90
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	430.32	16,770.92
2XX Personal Services - Employee Benefits	0.00	2,153.79
3XX Purchased Professional and Technical Services	15,517.21	6,837.11
5XX Other Purchased Services	1,273.03	18,961.61
6XX Supplies and Materials	802.31	255.83
810 Dues and Fees	1,508.00	0.00
8XX Other Expenditures	22.00	2,294.41
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	77,064.13	53,312.11



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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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>24XX Support Services - School Administration</b>				
			2XX Personal Services - Employee Benefits	8,686.78	5,193.30
			3XX Purchased Professional and Technical Services	6,121.65	2,896.70
			4XX Purchased Property Services	126.86	0.00
			5XX Other Purchased Services	4,545.60	4,041.82
			6XX Supplies and Materials	7,010.44	1,806.50
			810 Dues and Fees	1,323.00	0.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	31,465.41	12,592.51
			2XX Personal Services - Employee Benefits	273.90	58.58
			3XX Purchased Professional and Technical Services	3,514.61	4,685.79
			5XX Other Purchased Services	1,032.12	1,847.36
			6XX Supplies and Materials	384.71	3,783.67
			810 Dues and Fees	150.00	75.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	34,513.52	31,298.77
			2XX Personal Services - Employee Benefits	8,980.63	6,470.70
			3XX Purchased Professional and Technical Services	0.00	969.61
			4XX Purchased Property Services	24,606.43	30,055.38
			5XX Other Purchased Services	308.69	24,003.42
			6XX Supplies and Materials	8,430.85	10,195.24
			810 Dues and Fees	162.00	195.40
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	39,756.60	46,586.49
			2XX Personal Services - Employee Benefits	9,053.34	7,973.62
			3XX Purchased Professional and Technical Services	1,078.00	0.00
			5XX Other Purchased Services	2,973.01	0.00
			6XX Supplies and Materials	3,953.90	1,756.50
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	482.07	393.31
			2XX Personal Services - Employee Benefits	42.57	25.97
			4XX Purchased Property Services	173.14	0.00
			6XX Supplies and Materials	169.49	0.00
	<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	3,200.00	399.50
			2XX Personal Services - Employee Benefits	201.60	34.45
			3XX Purchased Professional and Technical Services	3,733.00	0.00
			6XX Supplies and Materials	667.46	1,127.94
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	0.00	89.25



# Trustees' Financial Summary

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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	2010 Value	2011 Value
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	7.40
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	0.00	3,550.50
			2XX Personal Services - Employee Benefits	0.00	147.95
			3XX Purchased Professional and Technical Services	0.00	757.20
			4XX Purchased Property Services	0.00	308.10
			810 Dues and Fees	0.00	74.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	29,518.24
			2XX Personal Services - Employee Benefits	21,978.02	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	23,500.00
			2XX Personal Services - Employee Benefits	0.00	1,173.58
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	11,893.21	11,103.11
			2XX Personal Services - Employee Benefits	2,792.54	875.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				750,398.81	712,529.83

### Schedule Of Changes Worksheet

Beginning Fund Balance					100,558.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					717,063.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					712,529.83	(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)					105,092.51	(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	2010 Value	2011 Value
1111 District Levy - Real Property	10,041.95	18,427.25
1112 District Levy - Personal Property	189.98	273.03
1114 District Levy - Pers Prop/Mobile Homes	264.44	199.52
1190 Penalties and Interest on Taxes	121.68	297.22
1510 Interest Earnings	10.09	2.02
2220 County On-Schedule Trans Reimb	5,857.72	29,166.40
3210 State On-Schedule Trans Reimb	12,368.12	22,612.52
3444 State School Block Grant	369.88	372.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>29,223.86</b>	<b>71,350.65</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	5,046.83	7,599.40
2XX Personal Services - Employee Benefits	350.61	1,320.98
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,204.34	6,645.35
2XX Personal Services - Employee Benefits	0.00	33.92
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	13,939.53	15,717.68
2XX Personal Services - Employee Benefits	1,373.25	1,243.04
3XX Purchased Professional and Technical Services	398.60	367.50
4XX Purchased Property Services	10,078.30	14,592.91
5XX Other Purchased Services	1,298.75	13,825.22
6XX Supplies and Materials	8,284.99	11,226.69
810 Dues and Fees	200.00	58.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>43,175.20</b>	<b>72,630.69</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						16,647.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,350.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						72,630.69	(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)						15,367.89	(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	2010 Value	2011 Value
1111 District Levy - Real Property	26,910.14	28,197.45
1112 District Levy - Personal Property	482.64	444.11
1114 District Levy - Pers Prop/Mobile Homes	506.61	304.62
1190 Penalties and Interest on Taxes	233.46	476.82
1510 Interest Earnings	420.08	415.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	28,552.93	29,838.30

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	159,198.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,838.30	(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)	189,036.35	(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	2010 Value	2011 Value
1510 Interest Earnings	0.00	1.33
1611 National School Lunch Program	13,310.15	11,091.90
4550 Federal Child Nutrition	25,735.66	23,838.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	39,045.81	34,931.86

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

PRC Program Function Object	2010 Value	2011 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	701.37	141.75
2XX Personal Services - Employee Benefits	153.04	12.39
3XX Purchased Professional and Technical Services	0.00	18.47
4XX Purchased Property Services	748.34	500.72
5XX Other Purchased Services	27,795.55	26,158.39
6XX Supplies and Materials	1,170.21	2,689.12
810 Dues and Fees	85.00	85.00
8XX Other Expenditures	5,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	35,653.51	29,605.84

### Schedule Of Changes Worksheet

Beginning Fund Balance	3,477.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,931.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,605.84	(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)	8,803.91	(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	2010 Value	2011 Value
1111 District Levy - Real Property	0.30	0.00
1510 Interest Earnings	0.00	1.21
6100 Material Prior Period Revenue Adjustments	-0.47	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	-0.17	1.21

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	391.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.21	(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)	392.27	(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	2010 Value	2011 Value
1510 Interest Earnings	98.69	116.83
2240 County Retirement Distribution	90,030.70	73,603.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	90,129.39	73,720.20

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	56,047.30	46,655.87
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	28.20	2,659.87
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	10,672.72	9,320.75
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,638.71	2,832.83
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	5,192.90	4,257.26
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	2,029.34	1,854.60
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,749.76	7,257.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	52.53	39.51
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	385.66	61.01
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	0.00	13.62
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	0.00	319.78
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,827.26	1,640.75



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

### 14 - Retirement Fund

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

87,624.38

76,912.85

### Schedule Of Changes Worksheet

Beginning Fund Balance						41,318.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,720.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,912.85	(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)						38,125.43	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value
<b>050 MISC.MISC</b>	
1900 Other Revenue from Local Sources	5,206.95
6100 Material Prior Period Revenue Adjustments	-223.06
<b>050 Subtotal</b>	4,983.89
<b>131 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	1,718.00
<b>141 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,348.00
<b>160 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	209.00
<b>171 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	50,000.00
<b>240 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	130.00
<b>321 Title I - Schoolwide</b>	
4940 Schoolwide Program	65,841.00
<b>370 Deferred Maintenance and Energy Efficiency</b>	
6100 Material Prior Period Revenue Adjustments	2,157.73
<b>500 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,376.00
<b>501 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,486.00
<b>751 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	9,000.00
<b>756 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	39,574.00
<b>757 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	4,074.69
<b>771 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	6,138.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	192,037.14

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

PRC Program Function Object	2011 Value
<b>050 MISC.MISC</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	



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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	2011 Value
<b>050 MISC.MISC</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	6,687.95
2XX Personal Services - Employee Benefits	824.52
6XX Supplies and Materials	201.36
	7,713.83
<b>050 Subtotal</b>	
<b>131 Gifted and Talented</b>	
<b>360 State Gifted &amp; Talented Reimbursement</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,718.00
<b>140 TITLE II A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	209.00
<b>141 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	3,378.10
6XX Supplies and Materials	259.50
	3,637.60
<b>141 Subtotal</b>	
<b>171 Title IV, Part B, 21st Century</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	12,063.20
2XX Personal Services - Employee Benefits	1,758.54
3XX Purchased Professional and Technical Services	10,710.84
5XX Other Purchased Services	1,894.39
6XX Supplies and Materials	10,868.32
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	11,036.25
2XX Personal Services - Employee Benefits	1,437.41
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	76.50
2XX Personal Services - Employee Benefits	12.80
5XX Other Purchased Services	141.75
	50,000.00
<b>171 Subtotal</b>	
<b>321 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	



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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	2011 Value
<b>321 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	28,730.21
2XX Personal Services - Employee Benefits	9,175.71
3XX Purchased Professional and Technical Services	6,240.00
6XX Supplies and Materials	14,317.59
<b>221X Improvement of Instruction Services</b>	
3XX Purchased Professional and Technical Services	2,431.53
<b>23XX Support Services - General Administration</b>	
1XX Personal Services - Salaries	2,331.19
2XX Personal Services - Employee Benefits	475.72
<b>321 Subtotal</b>	63,701.95
<b>350 FT K Start Up</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	8,372.88
2XX Personal Services - Employee Benefits	2,350.85
<b>350 Subtotal</b>	10,723.73
<b>360 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	2,915.00
5XX Other Purchased Services	188.00
<b>360 Subtotal</b>	3,103.00
<b>500 REAP</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,376.00
<b>501 REAP</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,486.00
<b>751 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	6,312.19
2XX Personal Services - Employee Benefits	2,687.81
<b>751 Subtotal</b>	9,000.00



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

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

PRC Program Function Object	2011 Value
<b>756 ARRA - Title I Part A</b>	
<b>756 ARRA Title I SchoolWide</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	27,750.00
2XX Personal Services - Employee Benefits	9,525.00
6XX Supplies and Materials	2,299.00
<b>756 Subtotal</b>	<hr/> 39,574.00
<b>771 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,634.88
2XX Personal Services - Employee Benefits	565.12
<b>771 Subtotal</b>	<hr/> 6,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<hr/> <hr/> 201,443.11

### Schedule Of Changes Worksheet

Beginning Fund Balance	65,901.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	192,037.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	201,443.11	(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	575.00	
Less Last Year	0.00	(4b)
		575.00
		575.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	57,070.58	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
050 MISC.MISC	4,983.89	7,713.83	-2,729.94
131 Gifted and Talented	1,718.00	1,718.00	0.00
140 TITLE II A	0.00	209.00	-209.00
141 Title II Part A	2,348.00	3,637.60	-1,289.60



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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
160 Title IV Safe and Drug-Free Schools	209.00	0.00	209.00
171 Title IV, Part B, 21st Century	50,000.00	50,000.00	0.00
240 Title II, Part D, Ed Technology	130.00	0.00	130.00
321 Title I - Schoolwide	65,841.00	63,701.95	2,139.05
350 FT K Start Up	0.00	10,723.73	-10,723.73
360 State OTO Capital Invest & Deferred Maintenance	0.00	3,103.00	-3,103.00
370 Deferred Maintenance and Energy Efficiency	2,157.73	0.00	2,157.73
500 REAP	4,376.00	4,376.00	0.00
501 REAP	1,486.00	1,486.00	0.00
751 ARRA - IDEA Part B (Trans from Coop)	9,000.00	9,000.00	0.00
756 ARRA - Title I Part A	39,574.00	39,574.00	0.00
757 Medicaid	4,074.69	0.00	4,074.69
771 IDEA Part B (Trans from Coop)	6,138.83	6,200.00	-61.17
<b>Total</b>	<b>192,037.14</b>	<b>201,443.11</b>	<b>-9,405.97</b>



# Trustees' Financial Summary

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1215 Arrowhead Elem

## 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	2010 Value	2011 Value
1510 Interest Earnings	18.06	16.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	18.06	16.70

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	5,414.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.70	(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)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,431.33	(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	2010 Value	2011 Value
1111 District Levy - Real Property	264.00	610.97
1112 District Levy - Personal Property	0.18	15.27
1114 District Levy - Pers Prop/Mobile Homes	29.04	36.84
1190 Penalties and Interest on Taxes	10.79	11.38
1510 Interest Earnings	55.72	52.69
3281 State Technology Aid	854.77	787.31
3445 State Combined Fund School Block Grant	0.00	4,091.85
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,214.50</b>	<b>5,606.31</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	882.00	0.00
24XX Support Services - School Administration		
5XX Other Purchased Services	114.95	0.00
6XX Supplies and Materials	893.94	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,890.89</b>	<b>0.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	17,186.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,606.31	(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)	22,792.35	(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	2010 Value	2011 Value
1510 Interest Earnings	35.72	5.64
3445 State Combined Fund School Block Grant	4,060.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,096.71	5.64

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	14,181.73
2XX Personal Services - Employee Benefits	0.00	5,993.27
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	20,175.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	20,176.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,175.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	7.44	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1111 District Levy - Real Property	33.50	839.29
1114 District Levy - Pers Prop/Mobile Homes	43.08	0.00
1190 Penalties and Interest on Taxes	49.39	393.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	125.97	1,233.28

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	125.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,233.28	(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)	1,359.25	(5)



# Trustees' Financial Summary

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

### 60 - Building Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	0.04	0.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.04	0.07

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

PRC Program Function Object	2010 Value	2011 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	21.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.07	(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)	21.24	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	167.29	157.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	167.29	157.31

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	933.60
4XX Purchased Property Services	809.25	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	809.25	933.60

#### Schedule Of Changes Worksheet

Beginning Fund Balance	52,936.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	157.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	933.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,160.03	(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	2010 Value	2011 Value
1510 Interest Earnings	374.05	180.41
1900 Other Revenue from Local Sources	498.05	0.00
1920 Contributions/Donations from Private Sources	0.00	425.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	872.10	606.23

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

PRC Program Function Object	2010 Value	2011 Value
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	500.00
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,500.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	14,815.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	606.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	13,921.41	(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	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	0.00	4,078.51
1900 Other Revenue from Local Sources	2,352.19	11,168.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,352.19	15,246.59

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	3,142.98	11,271.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,142.98	11,271.32

#### Schedule Of Changes Worksheet

Beginning Fund Balance	10,826.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,246.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,271.32	(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)	14,801.71	(5)



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## Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	26,673.34	30,848.70
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	4,487.13
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	355,763.75	318,632.94
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	20,720.64	24,196.19
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,005.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,005.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,668.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,168.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	56,316.61
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

**Percentage of Special Ed Funding FY2013 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	46,586.49	0.00	0.00	0.00	
280	1XXX	2XX	7,973.62	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,756.50	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			56,316.61	0.00	0.00	0.00	56,316.61

*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 FY11.



# Trustees' Financial Summary

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

	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
<b>Governmental Activities:*</b>					
Buildings	1,248,850.25	0.00	5,327.00	0.00	1,254,177.25
Machinery and Equipment	257,350.29	0.00	0.00	0.00	257,350.29
Totals at Historical Cost	1,506,200.54	0.00	5,327.00	0.00	1,511,527.54
Less Accumulated Depreciation For:					
Building Accum	461,832.70	0.00	0.00	0.00	461,832.70
Machinery and Equipment Accum	205,991.00	0.00	9,706.00	0.00	215,697.00
Total Accumulated Depreciation	667,823.70	0.00	9,706.00	0.00	677,529.70
Governmental Activities, Capital Assets, net	838,376.84	0.00	-4,379.00	0.00	833,997.84

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

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

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2011			

\*\*\* 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 (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Compensated Absences	17,681.34	0.00	0.00	0.00	17,681.34	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	17,681.34	0.00	0.00	0.00	17,681.34	0.00	0.00

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

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