



Trustees' Financial Summary

FY2010-11

Submit ID: 0862-76713239

48 Stillwater County

0862 Absarokee H S

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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: Sara Kerr

Phone #: (406) 328-4583

(Signature)

(Date)

Chair, Board of Trustees: Diana Scollard

(Signature)

(Date)

County Superintendent: Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

PRC	Title	Project Type	Project Number	CFDA #
221	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A075218	84.358A
301	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
310	Vo Ed Agriculture	STATE	State VoEd Funds	State
331	Miscellaneous State Grant	STATE	STATE	State
340	Vo Ed Family & Consumer Science	STATE	State VoEd Funds	State
360	Vo Ed Business/Marketing	STATE	State VoEd Funds	State
651	State OTO Indian Education for All	STATE	STATE	state
771	Resource Transfers Dist/Coops	LOCAL	LOCAL	Local
821	Vo Ed Carl Perkins Basic Grant	FEDERAL	04808628111	84.048A



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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)	111,661.46	32,460.79	18,159.32	
02	Taxes Receivable - Real and Personal (120-149)	10,767.59	716.18	1,191.79	
03	Taxes Receivable - Protested (150-159)	1,237.83	79.49	125.14	
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	123,666.88	33,256.46	19,476.25	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,005.42	795.67	1,316.93	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,005.42	795.67	1,316.93	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	111,661.46	32,460.79	18,159.32	
52	TOTAL FUND BALANCE/EQUITY	111,661.46	32,460.79	18,159.32	
53	TOTAL LIABILITIES AND FUND BALANCE	123,666.88	33,256.46	19,476.25	



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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)	26,003.18	47,723.05	281.04	44,044.29
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	26,003.18	47,723.05	281.04	44,044.29
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)	26,003.18	47,723.05	281.04	44,044.29
52	TOTAL FUND BALANCE/EQUITY	26,003.18	47,723.05	281.04	44,044.29
53	TOTAL LIABILITIES AND FUND BALANCE	26,003.18	47,723.05	281.04	44,044.29



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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)	8,655.71			2,929.10
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)	2,831.36			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,487.07			2,929.10
LIABILITIES					
21	Payable to Other Funds (601-606)	17,959.96			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,959.96			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-6,472.89			2,929.10
52	TOTAL FUND BALANCE/EQUITY	-6,472.89			2,929.10
53	TOTAL LIABILITIES AND FUND BALANCE	11,487.07			2,929.10



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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)	607,420.30	1,226.40		
04	Receivables from Other Funds (160-179)	17,959.96			
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	625,380.26	1,226.40		
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)	625,380.26	1,226.40		
52	TOTAL FUND BALANCE/EQUITY	625,380.26	1,226.40		
53	TOTAL LIABILITIES AND FUND BALANCE	625,380.26	1,226.40		



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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)	976.37	8,486.41		11,451.37
02	Taxes Receivable - Real and Personal (120-149)				188.03
03	Taxes Receivable - Protested (150-159)				67.94
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	976.37	8,486.41		11,707.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				255.97
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				255.97
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	976.37	8,486.41		11,451.37
52	TOTAL FUND BALANCE/EQUITY	976.37	8,486.41		11,451.37
53	TOTAL LIABILITIES AND FUND BALANCE	976.37	8,486.41		11,707.34



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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)	21,455.77			
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)				
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	21,455.77			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	21,455.77			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,455.77			
53	TOTAL LIABILITIES AND FUND BALANCE	21,455.77			



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,935.30		77,968.81	3,891.53
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,935.30		77,968.81	3,891.53
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	2,935.30		77,968.81	3,891.53
52	TOTAL FUND BALANCE/EQUITY	2,935.30		77,968.81	3,891.53
53	TOTAL LIABILITIES AND FUND BALANCE	2,935.30		77,968.81	3,891.53



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	354,630.82	434,773.53
1190 Penalties and Interest on Taxes	978.41	886.51
1510 Interest Earnings	991.92	778.27
1900 Other Revenue from Local Sources	0.98	36.99
3110 Direct State Aid	396,863.34	360,197.42
3111 Quality Educator	34,277.26	35,874.31
3113 Indian Education For All	2,305.20	2,284.80
3114 American Indian Achievement Gap	200.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	15,827.07	15,347.44
3120 State Guaranteed Tax Base Aid	75,382.46	33,173.95
3444 State School Block Grant	93,055.42	93,762.64
3730 HB645 State Special Education Allowable Costs	947.17	917.36
6100 Material Prior Period Revenue Adjustments	0.00	403.20
7800 ARRA - State Fiscal Stabilization Fund	27,977.98	40,643.77
7810 Education Jobs Fund	0.00	33,973.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,003,438.03	1,053,453.33

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	430,570.55	349,327.02
2XX Personal Services - Employee Benefits	72,296.17	84,091.36
5XX Other Purchased Services	820.65	2,633.79
6XX Supplies and Materials	21,930.10	19,690.74
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	34,626.69	34,197.54
2XX Personal Services - Employee Benefits	5,661.19	8,054.74
222X Educational Media Services		
6XX Supplies and Materials	2,527.48	2,024.44
23XX Support Services - General Administration		
1XX Personal Services - Salaries	29,484.00	36,748.39
2XX Personal Services - Employee Benefits	5,156.63	5,799.41
3XX Purchased Professional and Technical Services	5,498.87	2,229.62
5XX Other Purchased Services	625.40	1,367.38
6XX Supplies and Materials	9,184.91	11,960.12
810 Dues and Fees	3,877.85	3,508.29
24XX Support Services - School Administration		
1XX Personal Services - Salaries	48,647.47	54,136.47
2XX Personal Services - Employee Benefits	8,471.49	9,987.85



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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
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
			5XX Other Purchased Services	2,862.12	2,552.64
	25XX Support Services - Business				
			1XX Personal Services - Salaries	20,239.34	21,001.97
			2XX Personal Services - Employee Benefits	3,788.50	3,866.26
			5XX Other Purchased Services	11,672.00	12,359.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	72,350.65	74,246.83
			2XX Personal Services - Employee Benefits	11,839.13	12,887.56
			3XX Purchased Professional and Technical Services	14,215.58	17,562.09
			4XX Purchased Property Services	34,974.37	51,258.94
			6XX Supplies and Materials	6,019.10	6,511.71
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	28,612.30	32,076.82
			2XX Personal Services - Employee Benefits	4,045.16	3,754.41
			6XX Supplies and Materials	1,171.79	1,034.77
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,845.04	1,789.13
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials	344.46	4,368.69
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,433.06	3,291.78
			5XX Other Purchased Services	3,897.53	763.61
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	16,681.16	18,391.48
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	6,795.92	6,789.47
			5XX Other Purchased Services	1,736.12	2,941.51
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	32,472.98	31,775.49
			3XX Purchased Professional and Technical Services	0.00	1,100.00
			6XX Supplies and Materials	502.92	1,780.01
			810 Dues and Fees	500.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	27,977.98	40,643.77
	781 Education Jobs Fund				



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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
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	33,973.14
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	24,588.19	32,066.47
			2XX Personal Services - Employee Benefits	3,876.28	4,188.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,014,821.13</u>	<u>1,048,733.17</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					107,498.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,053,453.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,048,733.17	(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	557.39	(4b)	-557.39	
					-557.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					111,661.46	(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
1110 District Tax Levy	25,105.17	29,952.81
1190 Penalties and Interest on Taxes	39.39	52.24
1510 Interest Earnings	136.51	136.29
2220 County On-Schedule Trans Reimb	20,325.20	20,983.04
3210 State On-Schedule Trans Reimb	20,347.20	20,983.06
3444 State School Block Grant	8,951.45	9,019.48
6100 Material Prior Period Revenue Adjustments	0.00	23.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,904.92	81,150.64

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,182.19	13,343.99
27XX Student Transportation Services		
1XX Personal Services - Salaries	31,059.53	30,884.71
2XX Personal Services - Employee Benefits	7,963.75	9,201.03
3XX Purchased Professional and Technical Services	634.00	348.90
4XX Purchased Property Services	7,017.70	7,464.11
5XX Other Purchased Services	3,681.08	4,130.58
6XX Supplies and Materials	10,409.56	13,761.17
8XX Other Expenditures	112.50	178.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,060.31	79,312.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						30,623.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,150.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,312.99	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,460.79	(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
1110 District Tax Levy	32,571.69	49,587.70
1190 Penalties and Interest on Taxes	85.90	88.55
1510 Interest Earnings	879.39	539.43
6100 Material Prior Period Revenue Adjustments	0.00	45.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>33,536.98</u>	<u>50,260.77</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	125,415.00	102,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>125,415.00</u>	<u>102,600.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		70,498.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		50,260.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		102,600.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		18,159.32	(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
1510 Interest Earnings	182.12	155.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	182.12	155.39

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	25,847.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	155.39	(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)	26,003.18	(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	374.62	335.46
2240 County Retirement Distribution	123,412.79	116,524.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	123,787.41	116,860.45

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		
2XX Personal Services - Employee Benefits	67,924.06	66,921.71
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,012.82	10,071.76
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,522.92	10,758.08
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,192.30	10,890.10
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,920.28	3,047.22
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,133.31	9,221.83
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,315.44	5,439.54
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,973.61	5,039.77
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12.59	0.00
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	275.88	376.08
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,439.72	2,794.20
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	916.58	840.88
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,616.94	4,375.92
910 Food Services		



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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	2010 Value	2011 Value
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,497.71	4,404.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>117,754.16</u>	<u>134,182.01</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					65,044.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					116,860.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					134,182.01	(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)					47,723.05	(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	2011 Value
221 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,382.00
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,215.00
340 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,090.00
360 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,340.00
771 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	11,993.80
821 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,863.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,883.80

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

PRC Program Function Object	2011 Value
221 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	4,382.00
301 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	8,346.64
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,215.00
340 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,090.00
360 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
6XX Supplies and Materials	1,340.00
651 State OTO Indian Education for All	



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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
221 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,382.00	4,382.00	0.00
301 State OTO Capital Invest & Deferred Maintenance	0.00	8,346.64	-8,346.64
310 Vo Ed Agriculture	2,215.00	2,215.00	0.00
340 Vo Ed Family & Consumer Science	1,090.00	1,090.00	0.00
360 Vo Ed Business/Marketing	1,340.00	1,340.00	0.00
651 State OTO Indian Education for All	0.00	4,500.75	-4,500.75
771 Resource Transfers Dist/Coops	11,993.80	11,993.80	0.00
821 Vo Ed Carl Perkins Basic Grant	4,863.00	4,863.00	0.00
Total	25,883.80	38,731.19	-12,847.39



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

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

PRC Revenue	2010 Value	2011 Value
1110 District Tax Levy	10,483.75	561.04
1190 Penalties and Interest on Taxes	17.49	15.67
1510 Interest Earnings	309.05	290.14
6100 Material Prior Period Revenue Adjustments	0.00	3.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,810.29	870.11

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

PRC Program Function Object	2010 Value	2011 Value
170 Distance Learning		
1XXX Instruction		
1XX Personal Services - Salaries	110.00	0.00
6XX Supplies and Materials	2,508.75	1,195.26
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,110.00	4,390.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,728.75	5,585.76

Schedule Of Changes Worksheet

Beginning Fund Balance	48,759.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	870.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,585.76	(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)	44,044.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC Revenue	2010 Value	2011 Value
1311 Driver's Education Fees	3,450.00	3,600.00
1510 Interest Earnings	104.00	65.03
3260 State Driver's Education Reimbursement	2,396.47	3,258.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,950.47	6,923.63

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	5,247.00	4,221.00
4XX Purchased Property Services	573.55	108.00
6XX Supplies and Materials	159.64	132.80
7XX Property and Equipment Acquisition	22,449.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,430.14	4,461.80

Schedule Of Changes Worksheet

Beginning Fund Balance	-8,934.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,923.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,461.80	(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)	-6,472.89	(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	2010 Value	2011 Value
1510 Interest Earnings	21.59	17.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.59	17.51

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		
1XX Personal Services - Salaries	333.54	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	333.54	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,911.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.51	(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)	2,929.10	(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	2010 Value	2011 Value
1510 Interest Earnings	5,065.65	3,812.71
2114 County Metal Mines License Taxes	62,601.68	117,270.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,667.33	121,082.99

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		
2XX Personal Services - Employee Benefits	10,069.94	25,653.39
5XX Other Purchased Services	4,007.15	798.17
6XX Supplies and Materials	38,257.61	10,821.19
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	509.28	375.47
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	376.42	270.34
3XX Purchased Professional and Technical Services	1,872.50	4,537.45
5XX Other Purchased Services	57.77	665.00
6XX Supplies and Materials	4,536.06	7,680.01
8XX Other Expenditures	955.50	2,710.25
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	642.13	465.58
5XX Other Purchased Services	547.38	188.62
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	287.85	180.22
5XX Other Purchased Services	215.00	215.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	885.69	600.75
3XX Purchased Professional and Technical Services	7,844.62	7,305.24
4XX Purchased Property Services	13,141.60	0.00
6XX Supplies and Materials	9,938.44	2,001.82
7XX Property and Equipment Acquisition	2,500.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	41,719.77
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	376.42	270.34
6XX Supplies and Materials	3,612.54	324.98
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services	0.00	3,300.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			5XX Other Purchased Services	553.29	0.00
			6XX Supplies and Materials	22,408.31	5,814.13
			8XX Other Expenditures	11,000.00	11,000.00
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	287.85	195.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				134,883.35	127,092.96

Schedule Of Changes Worksheet

Beginning Fund Balance					632,019.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121,082.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					127,092.96	(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	629.29	(4b)	-629.29	
					-629.29	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					625,380.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

25 - State Mining Impact Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	8.57	7.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.57	7.35

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,219.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.35	(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)	1,226.40	(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
1510 Interest Earnings	39.49	7.26
3281 State Technology Aid	1,048.13	1,050.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,087.62</u>	<u>1,057.76</u>

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		
6XX Supplies and Materials	3,812.93	495.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	2,175.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5,988.18</u>	<u>495.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		413.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,057.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		495.00 (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)
		976.37 (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	23.65	41.92
3445 State Combined Fund School Block Grant	2,752.11	2,773.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,775.76	2,814.95

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	5,671.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,814.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	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)	8,486.41	(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	2010 Value	2011 Value
1110 District Tax Levy	4,734.44	418.13
1190 Penalties and Interest on Taxes	185.09	70.93
1510 Interest Earnings	66.93	66.99
6100 Material Prior Period Revenue Adjustments	0.00	34.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,986.46	590.06

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	10,861.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	590.06	(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)
Total	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Total	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,451.37	(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	2010 Value	2011 Value
1510 Interest Earnings	341.25	128.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	341.25	128.20

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	1,063.50	0.00
4XX Purchased Property Services	56,424.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,487.92	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	21,327.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128.20	(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)	21,455.77	(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	33.37	27.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33.37	27.41

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
870 Student Scholarships	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,907.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.41	(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)	2,935.30	(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
1XXX Revenues from Student Activities	165,555.10	179,650.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	165,555.10	179,650.19

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	150,543.17	176,727.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	150,543.17	176,727.35

Schedule Of Changes Worksheet

Beginning Fund Balance	75,045.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179,650.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	176,727.35	(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)	77,968.81	(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	20,079.94	22,331.50
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	464,370.22	454,487.99
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	18,646.02	5,601.53
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	35,107.36	35,126.73
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,264.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,264.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,421.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,421.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	39,250.45
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	32,076.82	0.00	0.00	0.00	
280	1XXX	2XX	3,754.41	270.34	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	1,034.77	324.98	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,789.13	0.00	0.00	0.00	
Totals			38,655.13	595.32	0.00	0.00	39,250.45

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.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	70,000.00	0.00	0.00	0.00	70,000.00
Buildings	3,108,893.00	0.00	0.00	0.00	3,108,893.00
Machinery and Equipment	447,563.00	0.00	116,275.00	74,136.00	489,702.00
Totals at Historical Cost	3,626,456.00	0.00	116,275.00	74,136.00	3,668,595.00
Less Accumulated Depreciation For:					
Building Accum	754,066.00	0.00	0.00	0.00	754,066.00
Machinery and Equipment Accum	246,398.00	0.00	0.00	0.00	246,398.00
Total Accumulated Depreciation	1,000,464.00	0.00	0.00	0.00	1,000,464.00
Governmental Activities, Capital Assets, net	2,625,992.00	0.00	116,275.00	74,136.00	2,668,131.00

* 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.

Depreciation by Function for FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	41,221.00	0.00	0.00
General Administration (23XX)	2,582.00	0.00	0.00
School Administration (24XX)	979.00	0.00	0.00
Financial Administration (25XX)	979.00	0.00	0.00
Operations and Maintenance (26XX)	4,808.00	0.00	0.00
Transportation (27XX)	26,976.00	0.00	0.00
Food Service (31XX)	5,075.00	0.00	0.00
Extracurricular (34XX, 35XX)	6,410.00	0.00	0.00
Total Depreciation for FY2011	89,030.00	0.00	0.00

*** Has comment.



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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-
Governmental Activities*							
Compensated Absences	64,542.31	0.00	0.00	7,591.69	56,950.62	0.00	56,950.62
Total Governmental Activity							
Long-Term Liabilities	64,542.31	0.00	0.00	7,591.69	56,950.62	0.00	56,950.62

* 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.