



# Trustees' Financial Summary

**FY2011-12**

Submit ID: 0800-27409107

**44 Rosebud County  
0800 Ashland Elem**

**\*\* Recalculated \*\***

**Due Dates:**

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

County Supt. transmits to the Office of Public Instruction 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:** Monica Morgan

**Phone #:** (406) 784-2568

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

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

**Chair, Board of Trustees:** William Thex

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

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

**County Superintendent:** Joby Parker

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

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

## Software

Accounting Package: Foxie Lady

For FY12 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 #
092	21st Century Community Learning	FEDERAL		84.287
414	Johnson O'Malley (JOM)	FEDERAL		15.130
420	Title I Improving Basic Programs	FEDERAL	04408003111	84.010A
422	Title I Improving Basic Programs	FEDERAL	04408003112	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04408001410	84.367
431	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
439	Title I, Part G, (SIG) Tier III	FEDERAL		84.377
456	IDEA Part B	FEDERAL	04408007712	84.027
457	IDEA Preschool	FEDERAL	04408007912	84.173A
494	Title I - Schoolwide	FEDERAL		Federal
712	Title VII, Indian Education	FEDERAL		84.060



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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)	44,513.76	16,986.78	31,282.93	14,188.44
02	Taxes Receivable - Real and Personal (120-149)	7,196.82	1,914.28	1,036.07	
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>	51,710.58	18,901.06	32,319.00	14,188.44
<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)	7,196.82	1,914.28	1,036.07	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	7,196.82	1,914.28	1,036.07	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	44,513.76	16,986.78	31,282.93	14,188.44
52	<b>TOTAL FUND BALANCE/EQUITY</b>	44,513.76	16,986.78	31,282.93	14,188.44
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	51,710.58	18,901.06	32,319.00	14,188.44



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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)		32,099.46	-30,620.54	794.19
02	Taxes Receivable - Real and Personal (120-149)				2.03
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			30,620.54	
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>		32,099.46		796.22
<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)				2.03
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				2.03
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		32,099.46		794.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>		32,099.46		794.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		32,099.46		796.22



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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)			6,132.57	
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>			6,132.57	
<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			6,132.57	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			6,132.57	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			6,132.57	



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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)			114,034.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			114,034.77	
<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			114,034.77	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			114,034.77	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			114,034.77	



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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)	1,509.94			
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>	1,509.94			
<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)				
48	Fund Balance for Budget	1,509.94			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,509.94			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,509.94			



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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)	1,524.30			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,524.30			
<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,524.30			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,524.30			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,524.30			



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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				
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)			409.33	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			409.33	
<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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			409.33	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			409.33	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			409.33	



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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)				
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 - 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	2011 Value	2012 Value
1111 District Levy - Real Property	108,029.65	112,927.03
1112 District Levy - Personal Property	9,771.78	12,943.98
1190 Penalties and Interest on Taxes	1,569.53	1,949.59
3110 Direct State Aid	194,645.16	229,890.36
3111 Quality Educator	30,048.88	38,642.53
3112 At Risk Student	0.00	19,944.96
3113 Indian Education For All	1,570.80	1,672.80
3114 American Indian Achievement Gap	12,600.00	11,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	29,657.30	29,964.11
3120 State Guaranteed Tax Base Aid	95,760.50	105,995.34
3444 State School Block Grant	59,840.57	59,840.57
3730 HB645 State Special Education Allowable Costs	654.04	0.00
6100 Material Prior Period Revenue Adjustments	-19,994.00	0.00
7800 ARRA - State Fiscal Stabilization Fund	20,562.78	0.00
7810 Education Jobs Fund	17,187.93	269.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>561,904.92</b>	<b>625,440.89</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	102,479.69	189,703.20
2XX Personal Services - Employee Benefits	60,763.09	53,352.85
3XX Purchased Professional and Technical Services	0.00	110.00
4XX Purchased Property Services	0.00	95.00
5XX Other Purchased Services	763.05	260.86
6XX Supplies and Materials	16,902.49	2,148.55
810 Dues and Fees	14,318.22	365.41
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	0.00	36,660.38
2XX Personal Services - Employee Benefits	0.00	7,800.00
3XX Purchased Professional and Technical Services	23,959.14	0.00
6XX Supplies and Materials	0.00	205.37
<b>222X Educational Media Services</b>		
5XX Other Purchased Services	11.00	189.42
6XX Supplies and Materials	159.35	0.00
810 Dues and Fees	0.00	615.73
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	18,113.68	25,098.54
2XX Personal Services - Employee Benefits	4,400.00	6,825.00



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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	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	3,807.62	4,162.02
			6XX Supplies and Materials	2,015.03	621.88
			810 Dues and Fees	2,682.30	1,242.49
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	36,538.52	51,333.29
			2XX Personal Services - Employee Benefits	7,072.50	7,015.00
			5XX Other Purchased Services	1,131.70	0.00
			6XX Supplies and Materials	60.00	0.00
			810 Dues and Fees	50.00	50.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	20,096.11	25,384.62
			2XX Personal Services - Employee Benefits	14,727.49	13,527.54
			3XX Purchased Professional and Technical Services	1,585.00	1,073.00
			5XX Other Purchased Services	892.41	55.00
			6XX Supplies and Materials	1,097.26	446.74
			810 Dues and Fees	783.33	29.25
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	18,573.47	12,543.68
			2XX Personal Services - Employee Benefits	6,856.00	0.00
			3XX Purchased Professional and Technical Services	5,250.00	487.58
			4XX Purchased Property Services	37,464.83	35,252.46
			5XX Other Purchased Services	24,563.00	0.00
			6XX Supplies and Materials	14,968.95	6,794.33
			810 Dues and Fees	0.00	1,162.00
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials	0.00	22.01
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	27,289.47	51,372.39
			2XX Personal Services - Employee Benefits	25,964.00	10,138.56
			4XX Purchased Property Services	1,095.00	0.00
			5XX Other Purchased Services	5,762.62	0.00
			6XX Supplies and Materials	1,875.55	0.00
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	3,121.45	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	200.00	0.00
			810 Dues and Fees	0.00	36.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			



# Trustees' Financial Summary

FY2011-12

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**\*\* Recalculated \*\***

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,078.00	4,285.50
			5XX Other Purchased Services	934.09	0.00
			6XX Supplies and Materials	207.51	0.00
			810 Dues and Fees	0.00	90.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	20,562.78	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	17,187.93	0.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	0.00	269.62
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	11,487.15	8,712.26
			2XX Personal Services - Employee Benefits	1,500.00	3,660.00
			4XX Purchased Property Services	0.00	615.50
			6XX Supplies and Materials	0.00	20,156.59
			810 Dues and Fees	0.00	85.00
<b>910</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	12,411.62	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				575,762.40	584,054.62



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						3,127.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						625,440.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						584,054.62	(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)						44,513.76	(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	2011 Value	2012 Value
1111 District Levy - Real Property	808.79	36,055.19
1112 District Levy - Personal Property	364.23	3,981.16
1190 Penalties and Interest on Taxes	159.99	135.13
1510 Interest Earnings	153.40	54.19
2220 County On-Schedule Trans Reimb	423.47	4,994.28
3210 State On-Schedule Trans Reimb	3,903.91	5,028.76
3444 State School Block Grant	3,447.70	3,447.70
6100 Material Prior Period Revenue Adjustments	0.08	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9,261.57</b>	<b>53,696.41</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	0.00	3,666.71
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	8,128.78	8,999.92
2XX Personal Services - Employee Benefits	5,358.00	6,100.00
3XX Purchased Professional and Technical Services	0.00	325.00
4XX Purchased Property Services	4,840.62	3,634.58
5XX Other Purchased Services	262.50	2,257.92
6XX Supplies and Materials	2,410.10	5,772.36
7XX Property and Equipment Acquisition	0.00	12,063.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>21,000.00</b>	<b>42,819.59</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						6,109.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,696.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						42,819.59	(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)						16,986.78	(5)



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**\*\* Recalculated \*\***

## 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	2011 Value	2012 Value
1111 District Levy - Real Property	8,920.81	10,654.92
1112 District Levy - Personal Property	720.82	467.48
1190 Penalties and Interest on Taxes	39.21	336.92
1510 Interest Earnings	180.67	234.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,861.51	11,693.48

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

PRC Program Function Object	2011 Value	2012 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	19,589.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,693.48	(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)	31,282.93	(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	2011 Value	2012 Value
1621 Lunch Sales	0.00	1,027.36
1632 Daily Adult Sales	8,113.57	0.00
1900 Other Revenue from Local Sources	0.00	44.17
3220 State Food Services Match	0.00	8,124.10
4550 Federal Child Nutrition	23,562.94	23,593.36
5400 Proceeds from Long-Term Liabilities	0.00	45,000.00
6100 Material Prior Period Revenue Adjustments	-0.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>31,676.15</b>	<b>77,788.99</b>

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	9,271.00	0.00
3XX Purchased Professional and Technical Services	210.00	169.10
4XX Purchased Property Services	585.00	259.95
5XX Other Purchased Services	528.11	0.00
6XX Supplies and Materials	34,393.55	420.25
810 Dues and Fees	432.51	304.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>45,420.17</b>	<b>1,153.50</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-62,447.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77,788.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,153.50	(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)	14,188.44	(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	2011 Value	2012 Value
1510 Interest Earnings	213.93	210.08
2240 County Retirement Distribution	91,667.52	66,226.28
6100 Material Prior Period Revenue Adjustments	16.33	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	91,897.78	66,436.36

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	48,615.34	31,187.44
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	0.00	5,794.31
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	0.00	106.70
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	4,410.07	3,729.34
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	8,095.14	9,035.71
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,105.92	4,130.63
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,718.40	2,694.05
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	660.80	821.98
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	8,588.65	8,772.67
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	78.00	78.44
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	802.74	600.56
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	2,702.67	1,969.82



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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:**

81,777.73

68,921.65

### Schedule Of Changes Worksheet

Beginning Fund Balance						34,584.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,436.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,921.65	(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)						32,099.46	(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	2012 Value
<b>092 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	45,753.92
<b>414 Johnson O'Malley (JOM)</b>	
4140 Federal Johnson O'Malley (JOM)	2,852.93
<b>420 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	45,877.76
<b>422 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	57,000.80
<b>431 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	16,298.00
<b>439 Title I, Part G, (SIG) Tier III</b>	
4390 Title I, Part G, (SIG) Tier III	20,206.30
4390 Title I, Part G, School Improvement	20,206.30
<b>439 Subtotal</b>	40,412.60
<b>456 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	65,552.00
<b>457 IDEA Preschool</b>	
4570 IDEA Preschool	4,294.00
<b>494 Title I - Schoolwide</b>	
4940 Schoolwide Program	96,830.00
<b>712 Title VII, Indian Education</b>	
4130 Title VII Indian Education	17,153.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	392,025.01

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

PRC Program Function Object	2012 Value
<b>092 21st Century Community Learning</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	29,897.90
2XX Personal Services - Employee Benefits	4,791.09
3XX Purchased Professional and Technical Services	2,700.00
5XX Other Purchased Services	1,774.10
6XX Supplies and Materials	3,584.63
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	2,777.85
2XX Personal Services - Employee Benefits	228.35



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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	2012 Value
		092	Subtotal	45,753.92
414	Johnson O'Malley (JOM)			
	414 Federal Johnson O'Malley (JOM)			
		1XXX	Instruction	
			5XX Other Purchased Services	859.37
			6XX Supplies and Materials	4,993.56
		27XX	Student Transportation Services	
			1XX Personal Services - Salaries	1,000.00
		414	Subtotal	6,852.93
420	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX	Instruction	
			8XX Other Expenditures	45,877.76
422	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX	Instruction	
			8XX Other Expenditures	55,051.80
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	1,949.00
		422	Subtotal	57,000.80
431	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	15,955.11
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	342.89
		431	Subtotal	16,298.00
439	Title I, Part G, (SIG) Tier III			
	439 Title I, Part G, (SIG) Tier III			
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	5,000.00
			5XX Other Purchased Services	1,287.85
			6XX Supplies and Materials	3,768.15
		21XX	Support Services - Students	
			6XX Supplies and Materials	47.15
		439	Subtotal	10,103.15
456	IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			



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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	2012 Value
<b>456 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	35,992.60
2XX Personal Services - Employee Benefits	14,852.10
6XX Supplies and Materials	637.83
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	5,045.00
2XX Personal Services - Employee Benefits	791.50
3XX Purchased Professional and Technical Services	2,785.45
6XX Supplies and Materials	5,447.52
	65,552.00
<b>457 IDEA Preschool</b>	
<b>457 IDEA Preschool</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	4,294.00
<b>494 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	65,420.29
2XX Personal Services - Employee Benefits	18,483.14
6XX Supplies and Materials	10,439.66
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	416.57
<b>222X Educational Media Services</b>	
6XX Supplies and Materials	32.34
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	2,038.00
	96,830.00
<b>712 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	14,840.00
2XX Personal Services - Employee Benefits	2,313.00
	17,153.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	365,715.56



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						4,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						361,715.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						365,715.56	(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)							0.00 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
092 21st Century Community Learning	45,753.92	45,753.92	0.00
414 Johnson O'Malley (JOM)	2,852.93	6,852.93	-4,000.00
420 Title I Improving Basic Programs	45,877.76	45,877.76	0.00
422 Title I Improving Basic Programs	57,000.80	57,000.80	0.00
431 Title II, Part A, Teacher/Principal Train/Recruit	16,298.00	16,298.00	0.00
439 Title I, Part G, (SIG) Tier III	10,103.15	10,103.15	0.00
456 IDEA Part B	65,552.00	65,552.00	0.00
457 IDEA Preschool	4,294.00	4,294.00	0.00
494 Title I - Schoolwide	96,830.00	96,830.00	0.00
712 Title VII, Indian Education	17,153.00	17,153.00	0.00
<b>Total</b>	<u>361,715.56</u>	<u>365,715.56</u>	<u>-4,000.00</u>



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	116.56	22.35
1112 District Levy - Personal Property	10.37	4.09
1190 Penalties and Interest on Taxes	0.33	4.59
1510 Interest Earnings	8.63	7.55
6100 Material Prior Period Revenue Adjustments	-0.72	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	135.17	38.58

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

PRC Program Function Object	2011 Value	2012 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	755.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38.58	(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)	794.19	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	46.26	40.82
1910 Rentals	21,649.00	12,975.00
6100 Material Prior Period Revenue Adjustments	8.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21,704.13	13,015.82

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	375.00	0.00
<b>23XX Support Services - General Administration</b>		
5XX Other Purchased Services	342.87	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	250.00
3XX Purchased Professional and Technical Services	252.50	0.00
4XX Purchased Property Services	16,195.53	12,619.03
5XX Other Purchased Services	0.00	163.40
6XX Supplies and Materials	1,517.74	1,368.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	18,683.64	14,400.94

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,517.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,015.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,400.94	(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)
	6,132.57	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	3,880.04	26,246.57
4820 Federal Impact Aid - Title VIII	236,625.21	266,420.07
5400 Proceeds from Long-Term Liabilities	0.00	165,000.00
6100 Material Prior Period Revenue Adjustments	493.19	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>240,998.44</b>	<b>457,666.64</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	148,634.72	10,958.14
2XX Personal Services - Employee Benefits	15,372.00	17,603.84
5XX Other Purchased Services	3,364.68	450.00
6XX Supplies and Materials	2,589.93	936.27
810 Dues and Fees	0.00	5,993.80
8XX Other Expenditures	1,500.00	0.00
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	7,853.86	0.00
6XX Supplies and Materials	0.00	34.97
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	0.00	680.00
810 Dues and Fees	488.00	189.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	11,586.58	0.00
2XX Personal Services - Employee Benefits	1,200.00	0.00
3XX Purchased Professional and Technical Services	5,800.00	4,950.00
5XX Other Purchased Services	1,429.07	1,886.23
6XX Supplies and Materials	1,121.27	1,156.90
810 Dues and Fees	3,327.40	1,938.40
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	15,355.08	2,731.62
2XX Personal Services - Employee Benefits	3,300.50	0.00
5XX Other Purchased Services	554.79	0.00
6XX Supplies and Materials	660.00	0.00
810 Dues and Fees	0.00	405.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	7,403.83	2,115.38
2XX Personal Services - Employee Benefits	4,673.97	4,630.76
4XX Purchased Property Services	0.00	153.00
5XX Other Purchased Services	118.02	195.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	106.15	69.70
			810 Dues and Fees	775.00	251.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	11,873.35	7,982.69
			3XX Purchased Professional and Technical Services	4,143.23	111.60
			440 Bldg & Grounds Repair and Main Services	0.00	34,639.54
			4XX Purchased Property Services	10,117.31	0.00
			5XX Other Purchased Services	0.00	26,605.00
			6XX Supplies and Materials	9,846.62	6,333.23
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	0.00	403.20
			6XX Supplies and Materials	4,668.02	1,481.39
			7XX Property and Equipment Acquisition	15,896.57	0.00
			810 Dues and Fees	225.00	0.00
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	0.00	70,000.00
			850 Interest on Debt	0.00	776.71
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	33,244.43	0.00
			2XX Personal Services - Employee Benefits	5,694.00	2,688.00
			4XX Purchased Property Services	0.00	1,637.50
			5XX Other Purchased Services	207.85	0.00
			6XX Supplies and Materials	943.19	457.23
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	14,589.78	5,511.20
			5XX Other Purchased Services	0.00	140.00
			6XX Supplies and Materials	0.00	320.10
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials	85.51	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	300.00	500.00
			6XX Supplies and Materials	0.00	41.94
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	1,500.00	272.00
			5XX Other Purchased Services	98.15	25.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	0.00	5,282.16



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	14,229.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>350,647.86</u>	<u>236,767.03</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					-106,864.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					457,666.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					236,767.03	(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)					114,034.77	(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	2011 Value	2012 Value
1510 Interest Earnings	4.19	12.38
3281 State Technology Aid	599.53	660.77
3445 State Combined Fund School Block Grant	401.53	401.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,005.25	1,074.68

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	262.32	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	262.32	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	435.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,074.68	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	1,509.94	(5)



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**\*\* Recalculated \*\***

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

### 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	16.46	14.33
1910 Rentals	297.88	120.00
6100 Material Prior Period Revenue Adjustments	0.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	314.35	134.33

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

PRC Program Function Object	2011 Value	2012 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	1,389.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	134.33	(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)	1,524.30	(5)



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**\*\* Recalculated \*\***

## 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	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	5,236.91	3,473.57
6100 Material Prior Period Revenue Adjustments	6.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,242.97	3,473.57

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	6,260.84	3,786.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,260.84	3,786.28

#### Schedule Of Changes Worksheet

Beginning Fund Balance	722.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,473.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,786.28	(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)
	409.33	(5)



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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2011 Value	2012 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	42,974.86	30,180.00
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	38,240.52	15,532.10
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	460,478.46	312,315.35
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	18,723.07	3,826.45
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	652.60	155.52
XX	XXX 26XX 41X	Energy Utility Services	35,584.06	36,572.25
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	12,345.10
b. Related Services Block Grant Entitlement	4,114.76
c. Total Entitlements Subject to Reversion	16,459.86

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,891.61
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	72,264.98
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 FY2014 Maximum Budget: 100%**



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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	51,372.39	0.00	0.00	0.00	
280	1XXX	2XX	10,138.56	0.00	0.00	2,688.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	1,637.50	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	457.23	
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	5,511.20	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	140.00	
280	21XX	6XX	0.00	0.00	0.00	320.10	
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>			61,510.95	0.00	0.00	10,754.03	72,264.98

*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 FY12.



# Trustees' Financial Summary

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	8,436.00	0.00	0.00	0.00	8,436.00
Land Improvements	179,238.00	0.00	0.00	0.00	179,238.00
Buildings	1,618,210.00	0.00	0.00	0.00	1,618,210.00
Machinery and Equipment	180,977.00	0.00	0.00	0.00	180,977.00
Totals at Historical Cost	1,986,861.00	0.00	0.00	0.00	1,986,861.00
Less Accumulated Depreciation For:					
Improvement Accum	23,048.89	26,885.00	8,962.00	0.00	58,895.89
Building Accum	983,578.67	154,040.00	31,643.00	0.00	1,169,261.67
Machinery and Equipment Accum	9,916.98	100,570.00	20,005.00	0.00	130,491.98
Total Accumulated Depreciation	1,016,544.54	281,495.00	60,610.00	0.00	1,358,649.54
Governmental Activities, Capital Assets, net	970,316.46	-281,495.00	-60,610.00	0.00	628,211.46

\* 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 FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Operations and Maintenance (26XX)	7,856.00	0.00	0.00
Transportation (27XX)	15,349.00	0.00	0.00
Food Service (31XX)	1,093.00	0.00	0.00
Extracurricular (34XX, 35XX)	2,820.00	0.00	0.00
Unallocated	33,492.00	0.00	0.00
Total Depreciation for FY2012	60,610.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	20,744.01	0.00	0.00	0.00	20,744.01	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	20,744.01	0.00	0.00	0.00	20,744.01	0.00	0.00
<b>Business-Type Activities**</b>							
Compensated Absences	0.00	27,098.24	0.00	0.00	27,098.24	0.00	27,098.24
Total Business-Type Activity							
Long-Term Liabilities	0.00	27,098.24	0.00	0.00	27,098.24	0.00	27,098.24

\* 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.