



Trustees' Financial Summary

FY2011-12

Submit ID: 0330-19300985

**15 Flathead County
0330 Bigfork Elem**

Due Dates:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Eda Taylor **Phone #:** (406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees: Maureen Averill

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
001	Aggregate Reim/Indirects	LOCAL		Local
062	E-Rate	LOCAL		
107	Little Hoopsters	LOCAL	local	local
108	Giftwrap Fundraiser	LOCAL		
110	8th grade class trip	LOCAL		
118	Ravenwood	LOCAL		
119	CloseUp/Washington	LOCAL		
123	Maintenance Recycle Project	LOCAL	local	
136	Spirit Fund	LOCAL	local	
139	FOBS Donation	LOCAL		
141	PTA donation	LOCAL	local	
142	Medical Assistance Fund	LOCAL	none	
227	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	5358A041852	84.358A
311	Title I Improving Basic Programs	FEDERAL	1503303111	84.010A
312	Title 1 Part A 2011-12	FEDERAL	1503303112	84010A
330	Substance Abuse Program Donations	LOCAL		
337	Misc donations	LOCAL	local	
365	Indian Ed for All	STATE		
367	State OTO FullTime Kindergarten Startup	STATE		state
772	IDEA Part B (Trans from Coop)	FEDERAL	1503397712	84.027A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	314,252.99	62,010.05	75,829.36	
02	Taxes Receivable - Real and Personal (120-149)	80,937.48	7,272.70	442.83	
03	Taxes Receivable - Protested (150-159)	15,799.71	1,457.03	224.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	32,197.75	7,043.28	29.74	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	443,187.93	77,783.06	76,526.91	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	54,651.69	5,009.75		
25	Deferred Revenue (680)	96,737.19	8,729.73	667.81	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	151,388.88	13,739.48	667.81	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	20,650.48	2,803.01		
48	Fund Balance for Budget	271,148.57	61,240.57	75,859.10	
52	TOTAL FUND BALANCE/EQUITY	291,799.05	64,043.58	75,859.10	
53	TOTAL LIABILITIES AND FUND BALANCE	443,187.93	77,783.06	76,526.91	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-403.56	112,570.82	96,614.54	
02	Taxes Receivable - Real and Personal (120-149)	1,871.86			
03	Taxes Receivable - Protested (150-159)	331.61			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	779.72	54,022.63	6,319.95	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,579.63	166,593.45	102,934.49	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		7,069.00	718.82	
25	Deferred Revenue (680)	2,203.47			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,203.47	7,069.00	718.82	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	376.16	159,524.45	102,215.67	
52	TOTAL FUND BALANCE/EQUITY	376.16	159,524.45	102,215.67	
53	TOTAL LIABILITIES AND FUND BALANCE	2,579.63	166,593.45	102,934.49	



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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)			4,592.77	16,061.12
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			4,592.77	16,061.12
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			4,592.77	16,061.12
52	TOTAL FUND BALANCE/EQUITY			4,592.77	16,061.12
53	TOTAL LIABILITIES AND FUND BALANCE			4,592.77	16,061.12



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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)				
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				
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				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,425.85	7,498.80		216.35
02	Taxes Receivable - Real and Personal (120-149)				28,276.10
03	Taxes Receivable - Protested (150-159)				5,683.66
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				11,292.42
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,425.85	7,498.80		45,468.53
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				33,959.76
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				33,959.76
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,425.85	7,498.80		11,508.77
52	TOTAL FUND BALANCE/EQUITY	2,425.85	7,498.80		11,508.77
53	TOTAL LIABILITIES AND FUND BALANCE	2,425.85	7,498.80		45,468.53



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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)	38,502.53	1,715.42		
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	38,502.53	1,715.42		
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	38,502.53	1,715.42		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	38,502.53	1,715.42		
53	TOTAL LIABILITIES AND FUND BALANCE	38,502.53	1,715.42		



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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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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)
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				
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)	0.71	204,197.58	14,886.81	
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	0.71	204,197.58	14,886.81	
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)		900.00		
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	0.71	203,297.58	14,886.81	
52	TOTAL FUND BALANCE/EQUITY	0.71	204,197.58	14,886.81	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	204,197.58	14,886.81	



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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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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	2011 Value	2012 Value
1110 District Tax Levy	1,355,630.78	1,389,635.07
1190 Penalties and Interest on Taxes	11,686.03	10,395.68
1510 Interest Earnings	6,898.99	7,783.71
1900 Other Revenue from Local Sources	2,204.40	2,484.60
1920 Contributions/Donations from Private Sources	1,513.59	55.69
3110 Direct State Aid	1,003,313.16	1,189,734.84
3111 Quality Educator	132,387.84	123,785.06
3112 At Risk Student	0.00	14,146.64
3113 Indian Education For All	10,200.00	10,057.20
3114 American Indian Achievement Gap	1,600.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	96,152.96	98,357.70
3117 State Tuition for State Placement	17,230.91	0.00
3444 State School Block Grant	144,585.65	144,585.65
3730 HB645 State Special Education Allowable Costs	4,247.04	0.00
6100 Material Prior Period Revenue Adjustments	3,928.39	7,110.73
7800 ARRA - State Fiscal Stabilization Fund	113,211.35	0.00
7810 Education Jobs Fund	94,630.62	1,395.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,999,421.71	3,000,527.93

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		
1XX Personal Services - Salaries	1,205,965.06	1,407,364.64
2XX Personal Services - Employee Benefits	133,941.36	143,863.59
3XX Purchased Professional and Technical Services	950.00	693.60
4XX Purchased Property Services	9,744.98	10,525.11
5XX Other Purchased Services	9,042.66	9,989.32
6XX Supplies and Materials	145,905.63	150,580.29
810 Dues and Fees	840.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	105,961.05	137,087.19
2XX Personal Services - Employee Benefits	11,123.26	13,337.95
3XX Purchased Professional and Technical Services	452.00	458.00
5XX Other Purchased Services	24.00	0.00
6XX Supplies and Materials	2,065.13	2,378.84
810 Dues and Fees	278.90	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	1,100.00	46,379.91
2XX Personal Services - Employee Benefits	0.00	9,105.04



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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
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	144.06	2,000.00
			5XX Other Purchased Services	14,831.12	6,674.10
			6XX Supplies and Materials	220.75	1,454.55
	222X Educational Media Services				
			1XX Personal Services - Salaries	43,713.06	53,081.04
			2XX Personal Services - Employee Benefits	4,008.81	5,085.79
			4XX Purchased Property Services	1,400.00	1,797.50
			6XX Supplies and Materials	14,888.64	9,785.12
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	59,911.68	52,360.11
			2XX Personal Services - Employee Benefits	7,793.52	6,211.60
			3XX Purchased Professional and Technical Services	2,322.98	3,095.50
			4XX Purchased Property Services	2,386.56	2,165.00
			5XX Other Purchased Services	12,246.16	11,259.42
			6XX Supplies and Materials	6,865.26	3,400.05
			810 Dues and Fees	3,525.50	3,251.00
			8XX Other Expenditures	39.72	21.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	127,941.57	108,829.38
			2XX Personal Services - Employee Benefits	27,540.42	26,712.27
			3XX Purchased Professional and Technical Services	136.50	0.00
			4XX Purchased Property Services	190.55	0.00
			5XX Other Purchased Services	10,733.91	8,582.91
			6XX Supplies and Materials	5,074.00	2,766.30
			810 Dues and Fees	814.00	405.00
			8XX Other Expenditures	371.50	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	58,206.86	64,308.63
			2XX Personal Services - Employee Benefits	7,541.77	4,010.31
			3XX Purchased Professional and Technical Services	13,655.10	13,868.25
			5XX Other Purchased Services	548.23	1,488.63
			6XX Supplies and Materials	872.86	904.18
			810 Dues and Fees	125.00	125.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	145,853.68	152,033.35
			2XX Personal Services - Employee Benefits	19,137.14	16,246.32
			4XX Purchased Property Services	109,673.00	101,741.24
			5XX Other Purchased Services	23,271.67	22,935.00
			6XX Supplies and Materials	33,159.16	23,735.02
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	6,115.48	5,513.16
			2XX Personal Services - Employee Benefits	398.65	306.55



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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
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			3XX Purchased Professional and Technical Services	0.00	653.00
			5XX Other Purchased Services	1,445.05	51.54
			6XX Supplies and Materials	2,088.54	1,613.15
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	92,268.03	694.90
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	108,915.57	94,395.91
			2XX Personal Services - Employee Benefits	9,171.98	8,175.98
			3XX Purchased Professional and Technical Services	395.00	800.00
			5XX Other Purchased Services	2,544.92	1,245.81
			6XX Supplies and Materials	1,008.55	1,342.59
	21XX Support Services - Students				
			1XX Personal Services - Salaries	33,135.23	55,162.26
			2XX Personal Services - Employee Benefits	3,685.35	4,756.74
			3XX Purchased Professional and Technical Services	10,643.28	0.00
			5XX Other Purchased Services	0.00	106.00
			6XX Supplies and Materials	0.00	104.86
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries	18,857.57	0.00
			2XX Personal Services - Employee Benefits	2,387.97	0.00
			6XX Supplies and Materials	246.00	0.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	820.00	800.00
			2XX Personal Services - Employee Benefits	5.56	3.91
			3XX Purchased Professional and Technical Services	9,088.18	2,632.89
			5XX Other Purchased Services	1,724.04	3,360.27
			6XX Supplies and Materials	1,245.62	2,624.28
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	554.52
			2XX Personal Services - Employee Benefits	0.00	33.14
			5XX Other Purchased Services	0.00	9.16
			6XX Supplies and Materials	0.00	255.46
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	9,353.21	16,692.59
			2XX Personal Services - Employee Benefits	965.49	1,529.63
			6XX Supplies and Materials	1,051.34	0.00
	710 School Sponsored Extracurricular Activities				



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	815.81	490.82
			2XX Personal Services - Employee Benefits	55.88	14.61
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	2,265.00
			2XX Personal Services - Employee Benefits	0.00	10.14
			6XX Supplies and Materials	85.35	11.95
			810 Dues and Fees	259.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,220.52	3,625.03
			2XX Personal Services - Employee Benefits	249.36	192.35
			5XX Other Purchased Services	31.23	39.82
			6XX Supplies and Materials	778.25	1,068.90
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,136.83	19,638.41
			2XX Personal Services - Employee Benefits	628.28	756.16
			3XX Purchased Professional and Technical Services	2,298.00	1,998.12
			4XX Purchased Property Services	451.77	0.00
			5XX Other Purchased Services	0.00	73.04
			6XX Supplies and Materials	2,395.81	1,670.15
			810 Dues and Fees	0.00	40.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	113,211.35	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	94,630.62	1,395.36
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	9,814.50	4,842.83
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	33,000.00	65,000.00
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	50.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,982,211.94	2,948,648.04



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						373,654.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,000,527.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,948,648.04	(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	20,650.48	Less Last Year	154,386.22	(4b)		-133,735.74	
						-133,735.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						291,799.05	(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
1110 District Tax Levy	136,199.04	123,091.58
1190 Penalties and Interest on Taxes	1,427.20	1,048.49
1510 Interest Earnings	1,370.58	1,025.26
2220 County On-Schedule Trans Reimb	50,169.96	50,874.57
3210 State On-Schedule Trans Reimb	50,169.97	50,874.57
3444 State School Block Grant	9,481.68	9,481.68
6100 Material Prior Period Revenue Adjustments	6.20	150.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	248,824.63	236,546.15

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,835.31	4,737.68
2XX Personal Services - Employee Benefits	605.26	617.54
25XX Support Services - Business		
1XX Personal Services - Salaries	6,717.05	7,319.82
2XX Personal Services - Employee Benefits	873.27	469.30
27XX Student Transportation Services		
1XX Personal Services - Salaries	66,881.21	60,636.84
2XX Personal Services - Employee Benefits	8,530.59	5,644.25
3XX Purchased Professional and Technical Services	1,086.00	685.85
4XX Purchased Property Services	4,006.06	3,356.34
5XX Other Purchased Services	123,060.60	128,299.29
6XX Supplies and Materials	13,043.79	13,878.07
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	17,449.00	21,524.64
2XX Personal Services - Employee Benefits	3,351.03	3,980.55
4XX Purchased Property Services	221.25	167.30
6XX Supplies and Materials	5,053.76	5,284.70
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	255,714.18	271,602.17



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						98,691.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						236,546.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						271,602.17	(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	2,803.01	Less Last Year	2,394.67	(4b)		408.34	
						408.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						64,043.58	(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	2011 Value	2012 Value
1110 District Tax Levy	55,714.32	3,515.34
1190 Penalties and Interest on Taxes	75.26	223.71
1510 Interest Earnings	1,474.42	1,320.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>57,264.00</u>	<u>5,059.76</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	19,288.00	51,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>19,288.00</u>	<u>51,250.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	122,049.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,059.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,250.00	(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)	75,859.10	(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	2011 Value	2012 Value
1110 District Tax Levy	18,037.14	33,226.49
1190 Penalties and Interest on Taxes	330.32	197.84
1510 Interest Earnings	46.06	198.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,413.52	33,622.71

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	16,569.00	35,076.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,569.00	35,076.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,829.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,622.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,076.00	(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)	376.16	(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	1,816.06	1,631.54
2240 County Retirement Distribution	363,226.66	334,797.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	365,042.72	336,429.41

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		
2XX Personal Services - Employee Benefits	206,861.85	208,728.14
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	14,800.47	19,072.05
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	168.70	6,968.58
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,397.67	7,939.96
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,706.57	8,616.54
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	17,779.92	15,562.26
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,309.96	10,437.48
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	20,350.18	20,089.17
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,473.37	9,303.01
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,224.99	13,617.18
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,745.89	8,467.86
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,039.81	1,986.01
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,763.45	0.00
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	126.04	114.32



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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	2011 Value	2012 Value
	365 Indian Education for All - OTO & Ongoing				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	79.48
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,400.61	2,536.70
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	111.32	70.27
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	0.00	266.89
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	434.98	481.79
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,832.79	2,499.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>326,528.57</u>	<u>336,837.34</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					159,932.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					336,429.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					336,837.34	(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)					159,524.45	(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
001 Aggregate Reim/Indirects	
1510 Interest Earnings	695.48
062 E-Rate	
1900 Other Revenue from Local Sources	4,225.01
107 Little Hoopsters	
1920 Contributions/Donations from Private Sources	5,940.00
110 8th grade class trip	
1920 Contributions/Donations from Private Sources	920.00
118 Ravenwood	
1920 Contributions/Donations from Private Sources	2,280.00
119 CloseUp/Washington	
1920 Contributions/Donations from Private Sources	516.00
136 Spirit Fund	
1920 Contributions/Donations from Private Sources	351.49
139 FOBS Donation	
1920 Contributions/Donations from Private Sources	480.00
141 PTA donation	
1920 Contributions/Donations from Private Sources	6,668.66
142 Medical Assistance Fund	
1920 Contributions/Donations from Private Sources	1,500.00
227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,927.00
311 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	9,404.42
6100 Material Prior Period Revenue Adjustments	321.09
311 Subtotal	9,725.51
312 Title 1 Part A 2011-12	
4200 Title I, Part A, Improving Basic Programs	234,942.95
337 Misc donations	
1920 Contributions/Donations from Private Sources	525.00
772 IDEA Part B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	94,243.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	375,940.10

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

PRC Program Function Object	2012 Value
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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
062	E-Rate			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			4XX Purchased Property Services	50.00
			6XX Supplies and Materials	1,547.52
				<hr/>
	062 Subtotal			1,597.52
107	Little Hoopsters			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	7,213.50
110	8th grade class trip			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			5XX Other Purchased Services	15.00
118	Ravenwood			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			5XX Other Purchased Services	183.59
123	Maintenance Recycle Project			
	1XX Regular Education Programs - Elementary/Secondary			
	26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	78.00
136	Spirit Fund			
	1XX Regular Education Programs - Elementary/Secondary			
	24XX Support Services - School Administration			
			6XX Supplies and Materials	931.60
141	PTA donation			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	3,757.84
227	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
			1XX Personal Services - Salaries	12,927.00
311	Title I Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
			1XX Personal Services - Salaries	6,505.79
			6XX Supplies and Materials	51.51
				<hr/>
	311 Subtotal			6,557.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
312 Title 1 Part A 2011-12	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	165,901.00
2XX Personal Services - Employee Benefits	44,331.60
5XX Other Purchased Services	539.30
6XX Supplies and Materials	24,171.05
	234,942.95
312 Subtotal	
330 Substance Abuse Program Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,520.00
2XX Personal Services - Employee Benefits	6.93
3XX Purchased Professional and Technical Services	198.00
	1,724.93
330 Subtotal	
337 Misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,507.00
365 Indian Ed for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,505.00
5XX Other Purchased Services	4,222.12
	8,727.12
365 Subtotal	
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	8,579.95
772 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	74,321.80
2XX Personal Services - Employee Benefits	18,655.20
3XX Purchased Professional and Technical Services	1,266.00
	94,243.00
772 Subtotal	



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

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

384,986.30

Schedule Of Changes Worksheet

Beginning Fund Balance					116,033.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					375,940.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					384,986.30	(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	4,772.02	(4b)	-4,772.02	
					-4,772.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					102,215.67	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	695.48	0.00	695.48
062 E-Rate	4,225.01	1,597.52	2,627.49
107 Little Hoopsters	5,940.00	7,213.50	-1,273.50
110 8th grade class trip	920.00	15.00	905.00
118 Ravenwood	2,280.00	183.59	2,096.41
119 CloseUp/Washington	516.00	0.00	516.00
123 Maintenance Recycle Project	0.00	78.00	-78.00
136 Spirit Fund	351.49	931.60	-580.11
139 FOBS Donation	480.00	0.00	480.00
141 PTA donation	6,668.66	3,757.84	2,910.82
142 Medical Assistance Fund	1,500.00	0.00	1,500.00
227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,927.00	12,927.00	0.00
311 Title I Improving Basic Programs	9,725.51	6,557.30	3,168.21
312 Title 1 Part A 2011-12	234,942.95	234,942.95	0.00
330 Substance Abuse Program Donations	0.00	1,724.93	-1,724.93
337 Misc donations	525.00	3,507.00	-2,982.00
365 Indian Ed for All	0.00	8,727.12	-8,727.12
367 State OTO FullTime Kindergarten Startup	0.00	8,579.95	-8,579.95
772 IDEA Part B (Trans from Coop)	94,243.00	94,243.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	375,940.10	384,986.30	-9,046.20
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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	61.37	46.75
1910 Rentals	332.50	0.00
1920 Contributions/Donations from Private Sources	20.00	660.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	413.87	706.75

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,886.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	706.75	(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)	4,592.77	(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	2011 Value	2012 Value
1510 Interest Earnings	255.13	168.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	255.13	168.87

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	15,892.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	168.87	(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)	16,061.12	(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	110.17	36.43
3281 State Technology Aid	3,060.74	3,040.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,170.91	3,077.25

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 6XX Supplies and Materials	7,416.50	1,516.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,416.50	1,516.80

Schedule Of Changes Worksheet

Beginning Fund Balance		865.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,077.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,516.80	(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)		2,425.85	(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	2011 Value	2012 Value
1510 Interest Earnings	634.57	105.39
3445 State Combined Fund School Block Grant	14,926.01	14,926.01
6100 Material Prior Period Revenue Adjustments	9,857.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,418.54	15,031.40

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		
6XX Supplies and Materials	418.88	3,315.83
7XX Property and Equipment Acquisition	6,531.48	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	165.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	39,731.39	20,062.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,846.75	23,377.83

Schedule Of Changes Worksheet

Beginning Fund Balance	15,845.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,031.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,377.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,498.80	(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	2011 Value	2012 Value
1110 District Tax Levy	466,324.03	482,138.95
1190 Penalties and Interest on Taxes	3,315.84	3,476.35
1510 Interest Earnings	1,730.39	1,661.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	471,370.26	487,276.84

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	295,000.00	310,000.00
850 Interest on Debt	169,916.26	160,328.76
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	465,216.26	470,628.76

Schedule Of Changes Worksheet

Beginning Fund Balance	-5,139.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	487,276.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	470,628.76	(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)	11,508.77	(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	2011 Value	2012 Value
1510 Interest Earnings	1,314.81	543.12
1920 Contributions/Donations from Private Sources	0.00	35.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,314.81	578.12

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		
6XX Supplies and Materials	0.00	19,451.76
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	3,945.00
6XX Supplies and Materials	265.80	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	21,645.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	265.80	45,042.10

Schedule Of Changes Worksheet

Beginning Fund Balance	82,966.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	578.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,042.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,502.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	27.26	18.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27.26	18.04

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,697.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.04	(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)	1,715.42	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,494.48	2,009.60
5300 Operating Transfers from Other Funds	33,000.00	80,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	40,000.00	75,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,494.48	157,009.60

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		
6XX Supplies and Materials	0.00	900.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	67,904.70
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	15,000.00
7XX Property and Equipment Acquisition	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	88,804.70

Schedule Of Changes Worksheet

Beginning Fund Balance	135,092.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	157,009.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,804.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 900.00 Less Last Year 0.00 (4b)	900.00	
		900.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	204,197.58	(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	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	21,335.92	13,222.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,335.92	13,222.83

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	21,949.84	16,511.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,949.84	16,511.63

Schedule Of Changes Worksheet

Beginning Fund Balance	18,175.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,222.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,511.63	(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)	14,886.81	(5)



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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	57,449.38	37,609.77
XX	39X 1XXX 112	Certified Teacher Staff Salaries	9,353.21	16,692.59
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	58,240.43	55,265.36
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	1,496,343.97	1,485,657.53
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	29,684.26	17,769.38
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,202.48	0.00
XX	XXX 26XX 41X	Energy Utility Services	62,896.27	56,708.34
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	131,999.42	42,402.24
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	16,569.00	35,076.00
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	73,769.50
b. Related Services Block Grant Entitlement	24,588.20
c. Total Entitlements Subject to Reversion	98,357.70

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)]	130,815.75
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	166,090.15
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: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	94,395.91	0.00	0.00	0.00	
280	1XXX	2XX	8,175.98	0.00	0.00	0.00	
280	1XXX	3XX	800.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,245.81	0.00	0.00	0.00	
280	1XXX	6XX	1,342.59	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	55,162.26	0.00	0.00	0.00	
280	21XX	2XX	4,756.74	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	106.00	0.00	0.00	0.00	
280	21XX	6XX	104.86	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			166,090.15	0.00	0.00	0.00	166,090.15

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	18,857.50	0.00	0.00	0.00	18,857.50
Buildings	7,911,850.66	0.00	116,677.34	0.00	8,028,528.00
Machinery and Equipment	819,952.16	0.00	56,250.00	0.00	876,202.16
Totals at Historical Cost	8,756,160.32	0.00	172,927.34	0.00	8,929,087.66
Less Accumulated Depreciation For:					
Improvement Accum	920.75	0.00	513.75	0.00	1,434.50
Building Accum	1,990,077.61	0.00	164,230.52	0.00	2,154,308.13
Machinery and Equipment Accum	467,921.05	0.00	43,553.53	0.00	511,474.58
Total Accumulated Depreciation	2,458,919.41	0.00	208,297.80	0.00	2,667,217.21
Governmental Activities, Capital Assets, net	6,297,240.91	0.00	-35,370.46	0.00	6,261,870.45

* 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 FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	788.43	0.00	0.00
Operations and Maintenance (26XX)	5,516.38	0.00	0.00
Transportation (27XX)	26,122.28	0.00	0.00
Food Service (31XX)	202.50	0.00	0.00
Total Depreciation for FY2012	32,629.59	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-
Governmental Activities*							
Bonds							
02/28/2008	4,735,000.00	0.00	310,000.00	0.00	4,425,000.00	325,000.00	4,100,000.00
Compensated Absences	235,088.00	250,609.00	0.00	235,088.00	250,609.00	0.00	250,609.00
Other Post Employment Benefits	46,598.00	0.00	0.00	0.00	46,598.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	5,016,686.00	250,609.00	310,000.00	235,088.00	4,722,207.00	325,000.00	4,350,609.00

* 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.