



Trustees' Financial Summary

FY2011-12

Submit ID: 0331-96935230

15 Flathead County

0331 Bigfork H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: 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	Agg of Reidm/indirect	LOCAL	none	local
062	E-Rate	LOCAL		
100	Soccer	LOCAL		
103	VHS	LOCAL	local	local
104	Cross Country	LOCAL		
106	CSCT Medicaid	LOCAL		
109	Activity Bus	LOCAL	local	
111	Golf	LOCAL		
112	Vo Ed Business/Marketing	STATE	none	State
113	Vo Ed Family & Consumer Science	STATE	none	State
115	Vo Ed Tech Ed/Industrial Arts	STATE	none	State
116	misc donations	LOCAL	local	
127	Bodenhamer Donations	LOCAL		
130	Special Education Donation	LOCAL		
131	School Garden	LOCAL		
136	Spirit Fund	LOCAL		
465	School Wellness in Action Mini Grant	STATE	1503312111SW	
772	IDEA Part B (Trans from Coop)	FEDERAL	1503397711	84.027A
822	Vo Ed Carl Perkins Basic Grant	FEDERAL	1503318112BG	84.048A



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	296,871.88	77,893.53	148,061.08	14,766.60
02	Taxes Receivable - Real and Personal (120-149)	59,929.45	9,042.59	468.84	
03	Taxes Receivable - Protested (150-159)	12,716.85	1,958.71	204.42	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	22,610.21	7,327.89	42.98	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	392,128.39	96,222.72	148,777.32	14,766.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	39,765.94	4,785.57		5,109.04
25	Deferred Revenue (680)	72,646.30	11,001.30	673.26	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	112,412.24	15,786.87	673.26	5,109.04
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	47,420.39	2,803.02		38.00
48	Fund Balance for Budget	232,295.76	77,632.83	148,104.06	9,619.56
52	TOTAL FUND BALANCE/EQUITY	279,716.15	80,435.85	148,104.06	9,657.56
53	TOTAL LIABILITIES AND FUND BALANCE	392,128.39	96,222.72	148,777.32	14,766.60



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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)	3,719.71	102,956.83	120,459.30	
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)		31,720.44	155.10	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,719.71	134,677.27	120,614.40	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,476.58	96.72	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		6,476.58	96.72	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,719.71	128,200.69	120,517.68	
52	TOTAL FUND BALANCE/EQUITY	3,719.71	128,200.69	120,517.68	
53	TOTAL LIABILITIES AND FUND BALANCE	3,719.71	134,677.27	120,614.40	



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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)	24,727.28		1,748.39	17,707.07
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)	7,100.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	31,827.28		1,748.39	17,707.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	3,786.87			
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,786.87			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	28,040.41		1,748.39	17,707.07
52	TOTAL FUND BALANCE/EQUITY	28,040.41		1,748.39	17,707.07
53	TOTAL LIABILITIES AND FUND BALANCE	31,827.28		1,748.39	17,707.07



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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)	3,894.96	14,576.53		46,734.26
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	3,894.96	14,576.53		46,734.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	3,894.96	14,576.53		46,734.26
52	TOTAL FUND BALANCE/EQUITY	3,894.96	14,576.53		46,734.26
53	TOTAL LIABILITIES AND FUND BALANCE	3,894.96	14,576.53		46,734.26



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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)	1,736.85	375.00		
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	1,736.85	375.00		
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	1,736.85	375.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,736.85	375.00		
53	TOTAL LIABILITIES AND FUND BALANCE	1,736.85	375.00		



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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)	1.20		68,432.21	
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	1.20		68,432.21	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	1.20		68,432.21	
52	TOTAL FUND BALANCE/EQUITY	1.20		68,432.21	
53	TOTAL LIABILITIES AND FUND BALANCE	1.20		68,432.21	



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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)	72,561.79	79,356.14		
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	72,561.79	79,356.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	1,422.02			
23	Warrants Payable (620)	8,775.03	79,356.14		
24	Other Current Liabilities (621-679)	62,364.74			
35	TOTAL LIABILITIES	72,561.79	79,356.14		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	72,561.79	79,356.14		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1,047,021.16	1,007,477.63
1190 Penalties and Interest on Taxes	8,905.80	7,866.43
1510 Interest Earnings	4,262.88	4,232.92
1900 Other Revenue from Local Sources	2,268.61	1,509.59
1920 Contributions/Donations from Private Sources	1,712.58	0.00
3110 Direct State Aid	847,528.64	937,292.06
3111 Quality Educator	86,188.99	79,454.00
3112 At Risk Student	0.00	7,070.42
3113 Indian Education For All	6,548.40	5,997.60
3114 American Indian Achievement Gap	600.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	58,588.12	53,394.18
3444 State School Block Grant	106,017.18	106,017.18
3730 HB645 State Special Education Allowable Costs	2,514.25	0.00
6100 Material Prior Period Revenue Adjustments	6,764.83	14,905.67
7800 ARRA - State Fiscal Stabilization Fund	95,633.01	0.00
7810 Education Jobs Fund	79,937.31	1,099.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,354,491.76	2,227,716.97

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	555,180.07	729,634.66
2XX Personal Services - Employee Benefits	72,495.55	71,200.26
3XX Purchased Professional and Technical Services	0.00	5,493.60
4XX Purchased Property Services	10,129.10	12,970.65
5XX Other Purchased Services	5,389.78	4,404.37
6XX Supplies and Materials	141,191.59	144,410.39
810 Dues and Fees	141.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	91,196.06	68,474.71
2XX Personal Services - Employee Benefits	6,059.73	3,080.26
3XX Purchased Professional and Technical Services	311.00	287.00
6XX Supplies and Materials	222.31	648.16
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	3,505.00	30,218.83
2XX Personal Services - Employee Benefits	21.58	6,065.21
3XX Purchased Professional and Technical Services	157.50	2,000.00
5XX Other Purchased Services	9,264.31	5,672.08
6XX Supplies and Materials	747.40	471.90



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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				
	222X Educational Media Services				
			1XX Personal Services - Salaries	28,387.95	46,329.24
			2XX Personal Services - Employee Benefits	2,898.79	1,045.88
			4XX Purchased Property Services	519.01	1,070.83
			6XX Supplies and Materials	15,237.33	14,550.83
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	59,611.54	52,359.76
			2XX Personal Services - Employee Benefits	7,792.01	6,211.99
			3XX Purchased Professional and Technical Services	3,232.17	3,095.50
			4XX Purchased Property Services	2,386.56	2,165.00
			5XX Other Purchased Services	12,463.66	10,393.10
			6XX Supplies and Materials	6,873.16	3,222.98
			810 Dues and Fees	3,525.50	3,251.00
			8XX Other Expenditures	39.73	21.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	102,667.10	98,369.77
			2XX Personal Services - Employee Benefits	24,152.27	24,768.25
			3XX Purchased Professional and Technical Services	11,136.50	0.00
			5XX Other Purchased Services	14,274.55	0.00
			6XX Supplies and Materials	1,941.24	1,192.64
			810 Dues and Fees	747.00	470.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	58,206.99	64,308.77
			2XX Personal Services - Employee Benefits	7,542.23	4,010.43
			3XX Purchased Professional and Technical Services	13,655.10	13,868.25
			5XX Other Purchased Services	548.23	1,488.60
			6XX Supplies and Materials	872.89	904.18
			810 Dues and Fees	125.00	125.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	124,285.35	106,757.85
			2XX Personal Services - Employee Benefits	17,882.92	13,959.38
			3XX Purchased Professional and Technical Services	10,357.91	4,646.44
			4XX Purchased Property Services	126,320.82	90,787.27
			5XX Other Purchased Services	22,971.67	22,935.00
			6XX Supplies and Materials	29,320.10	27,671.09
			810 Dues and Fees	35.00	0.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	4,227.12	3,562.71
			2XX Personal Services - Employee Benefits	320.79	208.63
			5XX Other Purchased Services	2,067.75	62.39
			6XX Supplies and Materials	1,643.83	1,002.08
	4XXX Facilities Acquisition and Construction Services				
			5XX Other Purchased Services	0.00	11,735.96



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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				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	55,780.00	694.90
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	75,689.49	53,793.88
			2XX Personal Services - Employee Benefits	7,541.02	8,038.59
			5XX Other Purchased Services	0.00	16.65
			6XX Supplies and Materials	2,218.05	6,335.76
		21XX Support Services - Students			
			1XX Personal Services - Salaries	7,045.56	2,924.04
			2XX Personal Services - Employee Benefits	616.30	352.19
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	2,750.00	173.40
			5XX Other Purchased Services	806.89	461.06
			6XX Supplies and Materials	4,298.11	4,361.64
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	519.65
			2XX Personal Services - Employee Benefits	0.00	33.24
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	171,321.51	133,200.55
			2XX Personal Services - Employee Benefits	13,272.87	8,866.08
			4XX Purchased Property Services	674.15	472.76
			6XX Supplies and Materials	3,989.11	8,174.66
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,690.61	4,062.21
			2XX Personal Services - Employee Benefits	276.99	149.74
			5XX Other Purchased Services	54.91	105.98
			6XX Supplies and Materials	1,024.22	2,771.04
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	17,975.67	17,515.98
			2XX Personal Services - Employee Benefits	114.86	66.63
			5XX Other Purchased Services	1,751.69	6,199.64
			6XX Supplies and Materials	51.92	60.00
			810 Dues and Fees	1,336.00	1,430.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	16,422.21	15,448.14
			2XX Personal Services - Employee Benefits	1,235.29	731.06
			5XX Other Purchased Services	606.20	508.19



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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
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			6XX Supplies and Materials	5,876.38	8,015.17
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	91,146.07	78,785.84
			2XX Personal Services - Employee Benefits	3,589.66	3,145.71
			3XX Purchased Professional and Technical Services	600.00	600.00
			4XX Purchased Property Services	0.00	510.00
			5XX Other Purchased Services	19,145.23	17,197.20
			6XX Supplies and Materials	8,752.88	9,511.22
			810 Dues and Fees	6,269.00	1,138.75
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	95,633.01	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	79,937.31	1,099.29
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	9,814.50	4,842.86
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	20,000.00	60,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,345,589.42</u>	<u>2,183,897.58</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						342,135.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,227,716.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,183,897.58	(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	47,420.39	Less Last Year	153,659.27	(4b)		-106,238.88	
						-106,238.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						279,716.15	(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	175,345.33	150,776.67
1190 Penalties and Interest on Taxes	1,394.79	1,254.40
1510 Interest Earnings	1,003.75	797.21
2220 County On-Schedule Trans Reimb	34,617.96	35,184.69
3210 State On-Schedule Trans Reimb	34,617.97	35,184.69
3444 State School Block Grant	9,258.41	9,258.41
6100 Material Prior Period Revenue Adjustments	6.20	149.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	256,244.41	232,605.97

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	6,714.79	7,318.45
2XX Personal Services - Employee Benefits	873.23	469.30
27XX Student Transportation Services		
1XX Personal Services - Salaries	66,875.28	60,772.98
2XX Personal Services - Employee Benefits	8,530.65	5,644.22
3XX Purchased Professional and Technical Services	1,086.00	685.85
4XX Purchased Property Services	4,006.10	3,129.36
5XX Other Purchased Services	123,060.68	128,201.76
6XX Supplies and Materials	13,043.87	13,417.21
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,117.95	5,506.67
2XX Personal Services - Employee Benefits	3,118.03	2,686.38
4XX Purchased Property Services	47.55	167.30
5XX Other Purchased Services	637.00	0.00
6XX Supplies and Materials	5,053.77	5,245.02
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	249,605.47	253,599.72



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						101,021.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						232,605.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						253,599.72	(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	2,803.02	Less Last Year	2,394.57	(4b)		408.45	
						408.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						80,435.85	(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	45,720.75	3,976.25
1190 Penalties and Interest on Taxes	505.90	320.99
1510 Interest Earnings	3,658.18	1,534.04
6100 Material Prior Period Revenue Adjustments	0.00	329.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>49,884.83</u>	<u>6,160.28</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	147,538.00	52,085.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>147,538.00</u>	<u>52,085.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	198,778.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,160.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,085.00	(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	4,750.00	(4b)
	-4,750.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	148,104.06	(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
1510 Interest Earnings	109.60	75.03
1611 National School Lunch Program	58,670.80	0.00
1612 School Breakfast Program	3,484.35	0.00
1621 Lunch Sales	0.00	71,634.54
1630 Catering Sales	0.00	370.00
1632 Daily Adult Sales	3,768.70	0.00
1634 Daily Ala Carte Sales	8,771.90	0.00
4550 Federal Child Nutrition	137,462.78	141,043.60
6100 Material Prior Period Revenue Adjustments	123.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	212,391.63	213,123.17

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
25XX Support Services - Business		
1XX Personal Services - Salaries	4,474.79	4,977.53
2XX Personal Services - Employee Benefits	592.23	436.09
31XX Food Services		
1XX Personal Services - Salaries	101,765.11	107,963.95
2XX Personal Services - Employee Benefits	20,724.47	20,346.12
4XX Purchased Property Services	3,031.89	147.78
5XX Other Purchased Services	807.40	881.92
6XX Supplies and Materials	72,322.54	77,951.42
810 Dues and Fees	1,100.00	408.80
8XX Other Expenditures	25.00	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	3,383.54	3,817.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	208,226.97	216,930.79



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						13,427.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						213,123.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						216,930.79	(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	38.00	Less Last Year	0.00	(4b)		38.00	
						38.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,657.56	(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	9.14	86.31
1190 Penalties and Interest on Taxes	0.11	0.00
1510 Interest Earnings	41.35	47.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50.60	133.72

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	3,585.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	133.72	(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)	3,719.71	(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	1,501.67	903.62
2240 County Retirement Distribution	264,253.95	239,402.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	265,755.62	240,306.39

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	106,621.17	109,030.46
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	13,338.57	10,163.47
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	498.58	4,536.10
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,353.15	6,750.79
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,660.43	8,616.52
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	14,726.77	14,343.11
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,309.39	10,437.19
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	17,220.27	14,574.05
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,233.93	9,079.43
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,322.32	8,025.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	856.17	448.14
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,304.26	441.98
365 Indian Education for All - OTO & Ongoing		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	74.97
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	25,704.25	0.00



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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
	390 State Career & Technical Ed Entitlement - Undistributed				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	20,116.75
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	526.57	553.57
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,409.81	2,407.61
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,361.11	3,012.67
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,801.28	11,232.27
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	648.83	733.42
		31XX Food Services			
			2XX Personal Services - Employee Benefits	14,440.63	15,477.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				259,337.49	250,055.90

Schedule Of Changes Worksheet

Beginning Fund Balance					137,950.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					240,306.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					250,055.90	(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)					128,200.69	(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 Agg of Reidm/indirect	
1510 Interest Earnings	715.67
062 E-Rate	
1920 Contributions/Donations from Private Sources	4,225.00
100 Soccer	
1920 Contributions/Donations from Private Sources	20,630.00
103 VHS	
1920 Contributions/Donations from Private Sources	7,000.00
104 Cross Country	
1920 Contributions/Donations from Private Sources	4,276.00
106 CSCT Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	94,556.42
109 Activity Bus	
1920 Contributions/Donations from Private Sources	2,805.00
111 Golf	
1920 Contributions/Donations from Private Sources	7,635.25
112 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,624.00
113 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	959.00
115 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,429.00
116 misc donations	
1920 Contributions/Donations from Private Sources	10,356.64
127 Bodenhamer Donations	
1920 Contributions/Donations from Private Sources	7,450.00
131 School Garden	
1920 Contributions/Donations from Private Sources	2,500.00
465 School Wellness in Action Mini Grant	
4650 Federal Miscellaneous Grants from OPI	3,400.00
772 IDEA Part B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	42,823.99
822 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	18,709.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	232,095.07



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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
001 Agg of Reidm/indirect	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	204.25
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
2XX Personal Services - Employee Benefits	61.64
720 School Sponsored Athletics	
27XX Student Transportation Services	
6XX Supplies and Materials	127.08
001 Subtotal	392.97
062 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	50.00
6XX Supplies and Materials	1,028.17
062 Subtotal	1,078.17
100 Soccer	
720 School Sponsored Athletics	
27XX Student Transportation Services	
1XX Personal Services - Salaries	1,030.97
2XX Personal Services - Employee Benefits	69.28
5XX Other Purchased Services	64.36
6XX Supplies and Materials	853.43
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	8,552.00
2XX Personal Services - Employee Benefits	180.69
3XX Purchased Professional and Technical Services	1,606.80
5XX Other Purchased Services	1,529.19
6XX Supplies and Materials	277.65
810 Dues and Fees	250.00
100 Subtotal	14,414.37
104 Cross Country	
720 School Sponsored Athletics	
27XX Student Transportation Services	
1XX Personal Services - Salaries	1,091.36
2XX Personal Services - Employee Benefits	69.81
5XX Other Purchased Services	80.56
6XX Supplies and Materials	740.16
35XX Extracurricular - Athletics	



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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
104 Cross Country	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	4,276.00
2XX Personal Services - Employee Benefits	22.19
5XX Other Purchased Services	380.92
810 Dues and Fees	250.00
	6,911.00
104 Subtotal	
106 CSCT Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	79,988.61
109 Activity Bus	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
4XX Purchased Property Services	806.52
6XX Supplies and Materials	1,321.02
720 School Sponsored Athletics	
27XX Student Transportation Services	
6XX Supplies and Materials	675.00
	2,802.54
109 Subtotal	
111 Golf	
720 School Sponsored Athletics	
27XX Student Transportation Services	
1XX Personal Services - Salaries	863.49
2XX Personal Services - Employee Benefits	55.24
5XX Other Purchased Services	18.35
6XX Supplies and Materials	775.47
35XX Extracurricular - Athletics	
1XX Personal Services - Salaries	4,276.00
2XX Personal Services - Employee Benefits	22.19
5XX Other Purchased Services	1,186.71
	7,197.45
111 Subtotal	
112 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
6XX Supplies and Materials	5,068.92
115 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
115 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	1,060.98
127 Bodenhamer Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	5,787.65
130 Special Education Donation	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	28.12
136 Spirit Fund	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	266.25
465 School Wellness in Action Mini Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	400.00
2XX Personal Services - Employee Benefits	1.48
3XX Purchased Professional and Technical Services	3,000.00
465 Subtotal	3,401.48
772 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	32,973.94
2XX Personal Services - Employee Benefits	7,749.63
21XX Support Services - Students	
1XX Personal Services - Salaries	1,812.66
2XX Personal Services - Employee Benefits	287.77
772 Subtotal	42,824.00
822 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	17,554.10
221X Improvement of Instruction Services	
5XX Other Purchased Services	580.00
8XX Other Expenditures	575.00
822 Subtotal	18,709.10



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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: 189,931.61

Schedule Of Changes Worksheet

Beginning Fund Balance		78,777.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		232,095.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		189,931.61	(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	423.66
		(4b)	-423.66
			-423.66 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		120,517.68	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reidm/indirect	715.67	392.97	322.70
062 E-Rate	4,225.00	1,078.17	3,146.83
100 Soccer	20,630.00	14,414.37	6,215.63
103 VHS	7,000.00	0.00	7,000.00
104 Cross Country	4,276.00	6,911.00	-2,635.00
106 CSCT Medicaid	94,556.42	79,988.61	14,567.81
109 Activity Bus	2,805.00	2,802.54	2.46
111 Golf	7,635.25	7,197.45	437.80
112 Vo Ed Business/Marketing	2,624.00	5,068.92	-2,444.92
113 Vo Ed Family & Consumer Science	959.00	0.00	959.00
115 Vo Ed Tech Ed/Industrial Arts	1,429.00	1,060.98	368.02
116 misc donations	10,356.64	0.00	10,356.64
127 Bodenhamer Donations	7,450.00	5,787.65	1,662.35
130 Special Education Donation	0.00	28.12	-28.12
131 School Garden	2,500.00	0.00	2,500.00
136 Spirit Fund	0.00	266.25	-266.25
465 School Wellness in Action Mini Grant	3,400.00	3,401.48	-1.48
772 IDEA Part B (Trans from Coop)	42,823.99	42,824.00	-0.01
822 Vo Ed Carl Perkins Basic Grant	18,709.10	18,709.10	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	232,095.07	189,931.61	42,163.46
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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	8,900.00	12,712.50
1510 Interest Earnings	2,761.28	172.96
3260 State Driver's Education Reimbursement	6,789.26	7,100.00
6100 Material Prior Period Revenue Adjustments	545.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,996.44	19,985.46

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	13,500.08	12,300.64
2XX Personal Services - Employee Benefits	52.95	59.53
4XX Purchased Property Services	40.00	127.45
5XX Other Purchased Services	675.00	675.00
6XX Supplies and Materials	1,916.46	2,322.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,184.49	15,485.44

Schedule Of Changes Worksheet

Beginning Fund Balance						23,540.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,985.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,485.44	(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)						28,040.41	(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	15.82	11.98
1910 Rentals	665.00	0.00
1920 Contributions/Donations from Private Sources	0.00	337.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	680.82	349.48

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					1,398.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					349.48	(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)	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)					1,748.39	(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	215.42	125.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	215.42	125.71

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	17,581.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125.71	(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)	17,707.07	(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	83.56	27.14
3281 State Technology Aid	2,508.55	2,323.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,592.11	2,350.84

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	5,857.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,857.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,544.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,350.84	(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)		3,894.96	(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	496.81	72.05
3445 State Combined Fund School Block Grant	20,917.88	20,917.88
6100 Material Prior Period Revenue Adjustments	9,857.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,272.64	20,989.93

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		
6XX Supplies and Materials	418.89	3,315.83
7XX Property and Equipment Acquisition	10,217.00	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	165.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	21,585.17	0.00
6XX Supplies and Materials	3,552.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	18,403.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,938.06	21,718.83



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						15,305.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,989.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,718.83	(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)						14,576.53	(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
1510 Interest Earnings	568.58	331.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	568.58	331.76

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	46,402.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	331.76	(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)	46,734.26	(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	21.15	12.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.15	12.33

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	1,724.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.33	(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)	1,736.85	(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	4.57	2.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.57	2.68

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	372.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.68	(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)	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)	375.00	(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	120,305.03	101,198.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120,305.03	101,198.33

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	123,784.71	109,824.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	123,784.71	109,824.67

Schedule Of Changes Worksheet

Beginning Fund Balance	77,058.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,198.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,824.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	68,432.21	(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	54,559.02	23,053.62
XX	39X 1XXX 112	Certified Teacher Staff Salaries	171,321.51	133,200.55
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	24,798.44
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	693,266.24	699,911.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,196.38	11,633.18
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	61,754.00	55,699.77
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	55,780.00	19,097.90
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	40,046.30
b. Related Services Block Grant Entitlement	13,347.88
c. Total Entitlements Subject to Reversion	53,394.18

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)]	71,014.26
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	71,461.11
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	53,793.88	0.00	0.00	0.00	
280	1XXX	2XX	8,038.59	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	16.65	0.00	0.00	0.00	
280	1XXX	6XX	6,335.76	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	2,924.04	0.00	0.00	0.00	
280	21XX	2XX	352.19	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			71,461.11	0.00	0.00	0.00	71,461.11

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.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	6,196.00	0.00	0.00	0.00	6,196.00
Land Improvements	8,582.50	0.00	0.00	0.00	8,582.50
Buildings	1,942,845.99	0.00	74,183.00	0.00	2,017,028.99
Machinery and Equipment	944,398.86	0.00	52,085.00	0.00	996,483.86
Totals at Historical Cost	2,902,023.35	0.00	126,268.00	0.00	3,028,291.35
Less Accumulated Depreciation For:					
Building Accum	1,186,033.38	0.00	55,774.11	0.00	1,241,807.49
Machinery and Equipment Accum	499,613.61	0.00	62,324.72	0.00	561,938.33
Total Accumulated Depreciation	1,685,646.99	0.00	118,098.83	0.00	1,803,745.82
Governmental Activities, Capital Assets, net	1,216,376.36	0.00	8,169.17	0.00	1,224,545.53

* 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)	2,651.79	0.00	0.00
Operations and Maintenance (26XX)	3,159.83	0.00	0.00
Transportation (27XX)	45,284.16	0.00	0.00
Food Service (31XX)	202.50	0.00	0.00
Extracurricular (34XX, 35XX)	1,745.08	0.00	0.00
Total Depreciation for FY2012	53,043.36	0.00	0.00

*** Has comment.



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15 Flathead County

0331 Bigfork H S

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*							
Compensated Absences	194,875.00	209,204.00	0.00	194,875.00	209,204.00	0.00	209,204.00
Other Post Employment Benefits	38,041.00	0.00	0.00	0.00	38,041.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	232,916.00	209,204.00	0.00	194,875.00	247,245.00	0.00	209,204.00

* 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.