



Trustees' Financial Summary

FY2011-12

Submit ID: 0979-09550972

56 Yellowstone County
0979 Broadview 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: Terri Reinhardt

Phone #: (406) 667-2337

(Signature)

(Date)

Chair, Board of Trustees: Glenn Beckett

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY12 did the district employ a certified special education director? No

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
002	Vo Ed Tech Ed/Industrial Arts	STATE	05609790009	State
005	Music	LOCAL		
010	Miscellaneous Aggregate	LOCAL		
451	CARL PERKINS	FEDERAL	5609798106BG	84.048
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I Part A Academic Achievement Award	FEDERAL		84.010
668	Vo Ed Business/Marketing	STATE	0560979009	State
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931



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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)	190,558.12	13,875.50	62,390.16	
02	Taxes Receivable - Real and Personal (120-149)	2,638.91	212.05	233.69	
03	Taxes Receivable - Protested (150-159)	96,601.61	8,225.63	6,226.26	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	7,079.08	1,642.49	647.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	296,877.72	23,955.67	69,497.15	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	420.31	119.21		
25	Deferred Revenue (680)	99,240.52	8,437.68	6,459.95	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	99,660.83	8,556.89	6,459.95	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	22,518.07		25,273.72	
48	Fund Balance for Budget	174,698.82	15,398.78	37,763.48	
52	TOTAL FUND BALANCE/EQUITY	197,216.89	15,398.78	63,037.20	
53	TOTAL LIABILITIES AND FUND BALANCE	296,877.72	23,955.67	69,497.15	



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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)	1,168.92	26,527.78	9,580.02	16,053.64
02	Taxes Receivable - Real and Personal (120-149)	0.02			0.32
03	Taxes Receivable - Protested (150-159)	152.40			698.11
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,627.69		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,321.34	29,155.47	9,580.02	16,752.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	152.42			698.43
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	152.42			698.43
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,168.92	29,155.47	9,580.02	16,053.64
52	TOTAL FUND BALANCE/EQUITY	1,168.92	29,155.47	9,580.02	16,053.64
53	TOTAL LIABILITIES AND FUND BALANCE	1,321.34	29,155.47	9,580.02	16,752.07



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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)	5,600.30		1,012.04	1,227.93
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)	1,100.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,700.30		1,012.04	1,227.93
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	6,700.30		1,012.04	1,227.93
52	TOTAL FUND BALANCE/EQUITY	6,700.30		1,012.04	1,227.93
53	TOTAL LIABILITIES AND FUND BALANCE	6,700.30		1,012.04	1,227.93



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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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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)	8,756.61	1,790.59		
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	8,756.61	1,790.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	705.00			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	705.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	8,051.61	1,790.59		
52	TOTAL FUND BALANCE/EQUITY	8,051.61	1,790.59		
53	TOTAL LIABILITIES AND FUND BALANCE	8,756.61	1,790.59		



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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)	936.37	31,181.83		
02	Taxes Receivable - Real and Personal (120-149)		189.73		
03	Taxes Receivable - Protested (150-159)		2,961.60		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		594.60		
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	936.37	34,927.76		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,151.33		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3,151.33		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	936.37	31,776.43		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	936.37	31,776.43		
53	TOTAL LIABILITIES AND FUND BALANCE	936.37	34,927.76		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		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)			21,868.36	
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			21,868.36	
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			21,868.36	
52	TOTAL FUND BALANCE/EQUITY			21,868.36	
53	TOTAL LIABILITIES AND FUND BALANCE			21,868.36	



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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)				2,657.79
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				2,657.79
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				2,657.79
35	TOTAL LIABILITIES				2,657.79
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				2,657.79



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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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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)		5,090.07		
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		5,090.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		5,090.07		
35	TOTAL LIABILITIES		5,090.07		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		5,090.07		



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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	307,309.35	337,452.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,849.85	11,384.49
1190 Penalties and Interest on Taxes	273.87	359.81
1510 Interest Earnings	2,282.77	1,423.77
1900 Other Revenue from Local Sources	390.81	1,915.54
3110 Direct State Aid	235,330.34	289,461.11
3111 Quality Educator	23,694.14	23,767.15
3112 At Risk Student	0.00	1,296.22
3113 Indian Education For All	1,203.60	1,264.80
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	17,937.98	19,984.96
3444 State School Block Grant	15,294.52	15,294.52
3730 HB645 State Special Education Allowable Costs	492.66	0.00
7800 ARRA - State Fiscal Stabilization Fund	26,554.09	0.00
7810 Education Jobs Fund	22,195.92	339.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	656,209.90	704,143.99

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	149,647.46	170,792.78
2XX Personal Services - Employee Benefits	4,375.21	28,252.75
3XX Purchased Professional and Technical Services	467.93	161.25
4XX Purchased Property Services	655.38	1,991.13
5XX Other Purchased Services	2,241.42	930.22
6XX Supplies and Materials	28,631.14	21,537.54
810 Dues and Fees	300.99	1,250.00
21XX Support Services - Students		
1XX Personal Services - Salaries	22,155.03	22,857.86
2XX Personal Services - Employee Benefits	2,950.60	2,941.90
3XX Purchased Professional and Technical Services	2,738.50	2,848.00
6XX Supplies and Materials	884.11	460.99
221X Improvement of Instruction Services		
6XX Supplies and Materials	174.38	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	11,538.00	12,131.60
2XX Personal Services - Employee Benefits	1,494.20	1,572.39
6XX Supplies and Materials	241.54	602.36
23XX Support Services - General Administration		



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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				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	39,289.97	33,984.58
			2XX Personal Services - Employee Benefits	8,536.37	6,719.77
			3XX Purchased Professional and Technical Services	4,202.93	5,647.77
			4XX Purchased Property Services	292.89	423.64
			5XX Other Purchased Services	5,118.16	5,498.18
			6XX Supplies and Materials	6,560.26	5,522.95
			810 Dues and Fees	1,108.50	200.00
			8XX Other Expenditures	12.50	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	15,748.59	15,331.63
			2XX Personal Services - Employee Benefits	2,645.93	2,482.51
			3XX Purchased Professional and Technical Services	7,292.00	7,156.00
			5XX Other Purchased Services	185.12	298.22
			6XX Supplies and Materials	1,418.07	3,547.03
			810 Dues and Fees	75.00	75.00
			8XX Other Expenditures	12.50	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	32,081.40	30,500.48
			2XX Personal Services - Employee Benefits	6,826.47	6,023.20
			3XX Purchased Professional and Technical Services	0.00	325.00
			4XX Purchased Property Services	38,562.37	49,495.07
			5XX Other Purchased Services	5,146.60	4,297.80
			6XX Supplies and Materials	25,458.52	32,418.62
			8XX Other Expenditures	15.50	15.50
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,153.71	474.09
			2XX Personal Services - Employee Benefits	81.46	25.33
			4XX Purchased Property Services	0.00	257.81
			6XX Supplies and Materials	488.12	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	34,268.68	37,683.11
			2XX Personal Services - Employee Benefits	5,555.00	8,601.32
			5XX Other Purchased Services	0.00	108.30
			6XX Supplies and Materials	4,280.34	2,515.50
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	960.83	1,026.68
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	66,256.42	70,775.08
			2XX Personal Services - Employee Benefits	9,511.03	10,093.35
			4XX Purchased Property Services	54.75	350.61



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56 Yellowstone County
0979 Broadview H S

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
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	175.99
			6XX Supplies and Materials	12,566.04	11,843.09
			810 Dues and Fees	75.00	75.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	540.18	188.02
			2XX Personal Services - Employee Benefits	44.07	11.76
			6XX Supplies and Materials	200.00	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,426.36	3,010.65
			2XX Personal Services - Employee Benefits	26.20	16.25
			3XX Purchased Professional and Technical Services	125.00	65.00
			5XX Other Purchased Services	4,195.88	4,719.47
			6XX Supplies and Materials	19.50	132.41
			810 Dues and Fees	1,973.00	1,973.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,140.64	5,634.23
			2XX Personal Services - Employee Benefits	313.05	246.74
			4XX Purchased Property Services	5,853.77	2,093.75
			6XX Supplies and Materials	1,495.62	2,509.65
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	15,643.18	16,192.02
			2XX Personal Services - Employee Benefits	103.12	67.03
			4XX Purchased Property Services	650.00	0.00
			5XX Other Purchased Services	50.00	66.02
			6XX Supplies and Materials	5,231.75	10,126.87
			810 Dues and Fees	2,245.00	2,280.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,554.09	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	22,195.92	339.49
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	16,472.15	17,154.94
			2XX Personal Services - Employee Benefits	3,183.13	3,190.84



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

679,018.53

692,317.12

Schedule Of Changes Worksheet

Beginning Fund Balance						192,829.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						704,143.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						692,317.12	(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	22,518.07	Less Last Year	29,957.77	(4b)		-7,439.70	
						-7,439.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						197,216.89	(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	25,714.56	25,105.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	226.82	965.15
1190 Penalties and Interest on Taxes	23.29	27.24
1510 Interest Earnings	227.97	77.77
2220 County On-Schedule Trans Reimb	17,785.11	15,709.16
3210 State On-Schedule Trans Reimb	17,785.44	15,795.81
3444 State School Block Grant	406.72	406.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,169.91	58,087.12

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	3,339.96	10,500.00
2XX Personal Services - Employee Benefits	655.19	2,142.51
3XX Purchased Professional and Technical Services	205.00	205.00
25XX Support Services - Business		
1XX Personal Services - Salaries	1,749.85	3,833.05
2XX Personal Services - Employee Benefits	290.32	617.19
27XX Student Transportation Services		
1XX Personal Services - Salaries	13,354.15	17,713.92
2XX Personal Services - Employee Benefits	2,649.99	2,931.76
3XX Purchased Professional and Technical Services	253.26	189.81
4XX Purchased Property Services	2,422.54	3,699.10
5XX Other Purchased Services	33,571.36	17,431.30
6XX Supplies and Materials	5,322.04	9,175.00
8XX Other Expenditures	5.00	8.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,818.66	68,446.89



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						25,758.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,087.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,446.89	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,398.78	(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	21,683.81	30,701.68
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	168.40	658.33
1190 Penalties and Interest on Taxes	15.51	23.98
1510 Interest Earnings	972.22	434.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,839.94	31,818.15

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	44,472.85	28,325.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,472.85	28,325.88

Schedule Of Changes Worksheet

Beginning Fund Balance	78,744.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,818.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,325.88	(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 25,273.72 Less Last Year 44,472.85 (4b) -19,199.13		
Ending Fund Balance (1 + 2 - 3 + 4)	-19,199.13	(4)
	63,037.20	(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	0.18	2.97
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7.56	8.80
1190 Penalties and Interest on Taxes	0.08	0.00
1510 Interest Earnings	15.13	9.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22.95	21.35

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	1,147.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,168.92	(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	481.99	230.99
2240 County Retirement Distribution	60,231.33	63,380.96
6100 Material Prior Period Revenue Adjustments	-3,677.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,035.45	63,611.95

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	34,465.93	26,870.06
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,342.94	3,425.01
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,733.30	1,722.43
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,214.24	6,575.14
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6.61	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,489.06	2,646.23
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,506.69	3,121.61
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,472.23	2,680.51
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,815.71	6,007.56
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,919.41	9,429.49
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	99.98
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	71.13	25.29
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	609.40	463.08



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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
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	645.83	770.46
	35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	2,237.27	2,374.85
	910 Food Services				
	31XX Food Services				
			2XX Personal Services - Employee Benefits	2,290.22	2,364.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>69,819.97</u>	<u>68,576.22</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					34,119.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,611.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,576.22	(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)					29,155.47	(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
002 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	533.00
005 Music	
1900 Other Revenue from Local Sources	200.00
010 Miscellaneous Aggregate	
1900 Other Revenue from Local Sources	560.94
451 CARL PERKINS	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,103.00
465 Title I Part A Academic Achievement Award	
4650 Federal Miscellaneous Grants from OPI	3,611.00
668 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,821.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	2,227.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,056.86

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

PRC Program Function Object	2012 Value
002 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
810 Dues and Fees	145.00
005 Music	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	313.20
451 CARL PERKINS	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	196.00
6XX Supplies and Materials	1,906.27
451 Subtotal	2,102.27
456 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	3,500.00
668 Vo Ed Business/Marketing	



Trustees' Financial Summary

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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
668	Vo Ed Business/Marketing			
	392	State Career & Technical Ed Entitlement - Business		
		1XXX	Instruction	
			810 Dues and Fees	145.00
750	ARRA - IDEA Part B (Trans from Coop)			
	750	ARRA - IDEA, Part B		
		1XXX	Instruction	
			6XX Supplies and Materials	2,223.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,428.47

Schedule Of Changes Worksheet

Beginning Fund Balance	6,951.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,056.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,428.47	(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)	9,580.02	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Vo Ed Tech Ed/Industrial Arts	533.00	145.00	388.00
005 Music	200.00	313.20	-113.20
010 Miscellaneous Aggregate	560.94	0.00	560.94
451 CARL PERKINS	2,103.00	2,102.27	0.73
456 IDEA Part B (Trans from Coop)	0.00	3,500.00	-3,500.00
465 Title I Part A Academic Achievement Award	3,611.00	0.00	3,611.00
668 Vo Ed Business/Marketing	1,821.00	145.00	1,676.00
750 ARRA - IDEA Part B (Trans from Coop)	2,227.92	2,223.00	4.92



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	11,056.86	8,428.47	2,628.39
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Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.71	17.84
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1.02	60.09
1190 Penalties and Interest on Taxes	0.22	0.00
1340 Fees for Adult Education	0.00	180.00
1510 Interest Earnings	227.81	143.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	229.76	401.35

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	750.00
2XX Personal Services - Employee Benefits	0.00	4.06
6XX Supplies and Materials	0.00	761.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,515.76

Schedule Of Changes Worksheet

Beginning Fund Balance	17,168.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	401.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,515.76	(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)	16,053.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	86.42	52.96
1982 Summer Session - Driver's Education Fees	2,025.00	1,875.00
3260 State Driver's Education Reimbursement	1,500.14	1,080.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,611.56	3,008.27

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	2,584.00	2,646.00
2XX Personal Services - Employee Benefits	17.08	14.31
4XX Purchased Property Services	74.81	561.16
5XX Other Purchased Services	0.00	180.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,675.89	3,401.47

Schedule Of Changes Worksheet

Beginning Fund Balance	7,093.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,008.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,401.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,700.30	(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	29.89	17.24
1910 Rentals	2,774.19	1,690.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,804.08	1,707.26

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	2,231.81	1,199.31
6XX Supplies and Materials	29.10	1,912.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,260.91	3,112.19

Schedule Of Changes Worksheet

Beginning Fund Balance		2,416.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,707.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,112.19	(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)		1,012.04	(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	22.29	10.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22.29	10.07

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	3.35	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	506.23	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	509.58	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,217.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,227.93	(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	124.00	80.99
3281 State Technology Aid	699.78	722.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	823.78	803.22

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
5XX Other Purchased Services	0.00	1,648.64
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	500.00
2XX Personal Services - Employee Benefits	0.00	2.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,151.34

Schedule Of Changes Worksheet

Beginning Fund Balance	9,399.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	803.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,151.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	8,051.61	(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	16.66	11.59
1900 Other Revenue from Local Sources	0.00	120.00
3445 State Combined Fund School Block Grant	820.75	820.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	837.41	952.34

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	0.00	937.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	937.96

Schedule Of Changes Worksheet

Beginning Fund Balance		1,776.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		952.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		937.96	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,790.59	(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	12.30	7.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12.30	7.65

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	928.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.65	(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)	936.37	(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
1110 District Tax Levy	21,358.93	24,129.09
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	125.42	220.82
1190 Penalties and Interest on Taxes	7.00	26.22
1510 Interest Earnings	243.31	147.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,734.66	24,523.14

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	16,721.83	5,524.00
6XX Supplies and Materials	4,413.79	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	12,886.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,135.62	18,410.46

Schedule Of Changes Worksheet

Beginning Fund Balance		25,663.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,523.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		18,410.46	(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)		31,776.43	(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	0.00	78,337.10
1XXX Revenues from Student Activities	83,895.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83,895.54	78,337.10

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	77,995.36	80,917.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	77,995.36	80,917.10

Schedule Of Changes Worksheet

Beginning Fund Balance	24,448.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,337.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80,917.10	(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)	21,868.36	(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	25,243.44	25,496.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	65,984.52	70,509.60
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	259,774.41	262,990.84
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,722.73	7,273.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	445.36	0.00
XX	XXX 26XX 41X	Energy Utility Services	14,735.82	14,949.88
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	12,886.46
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	9,334.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,334.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,111.16
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,441.03
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,934.91
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	37,683.11	0.00	0.00	0.00	
280	1XXX	2XX	8,601.32	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	108.30	0.00	0.00	0.00	
280	1XXX	6XX	2,515.50	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,026.68	0.00	0.00	0.00	
Totals			49,934.91	0.00	0.00	0.00	49,934.91

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	Adjustments	Additions	Removals	Ending Balance
Land	324.00	0.00	0.00	0.00	324.00
Buildings	583,060.00	0.00	0.00	0.00	583,060.00
Machinery and Equipment	210,520.00	0.00	44,473.00	0.00	254,993.00
Totals at Historical Cost	793,904.00	0.00	44,473.00	0.00	838,377.00
Less Accumulated Depreciation For:					
Building Accum	290,693.00	0.00	11,563.00	0.00	302,256.00
Machinery and Equipment Accum	101,588.00	0.00	24,572.00	0.00	126,160.00
Total Accumulated Depreciation	392,281.00	0.00	36,135.00	0.00	428,416.00
Governmental Activities, Capital Assets, net	401,623.00	0.00	8,338.00	0.00	409,961.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	6,839.00	0.00	0.00
Support Services Students (21XX)	60.00	0.00	0.00
Support Services Staff (22XX)	344.00	0.00	0.00
General Administration (23XX)	811.00	0.00	0.00
Financial Administration (25XX)	54.00	0.00	0.00
Operations and Maintenance (26XX)	2,748.00	0.00	0.00
Transportation (27XX)	19,220.00	0.00	0.00
Food Service (31XX)	551.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,291.00	0.00	0.00
Unallocated	555.00	0.00	0.00
Total Depreciation for FY2012	32,473.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	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	42,300.77	8,968.66	0.00	0.00	51,269.43	0.00	51,269.43
Total Governmental Activity							
Long-Term Liabilities	42,300.77	8,968.66	0.00	0.00	51,269.43	0.00	51,269.43

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.