



Trustees' Financial Summary

FY2011-12

Submit ID: 0458-56930891

22 Jefferson County
0458 Cardwell Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Becky Larsen

Phone #: (406) 287-3321

(Signature)

(Date)

Chair, Board of Trustees: Mike Mastel

(Signature)

(Date)

County Superintendent: Garry Pace

(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	ARRA-Ed Jobs	LOCAL		
102	Dorothy Shaw Estate	LOCAL	na	unknown
200	Miscellaneous Federal Grant thru OPI	FEDERAL	na	unknown
201	DUN #102361342	LOCAL		
207	Miscellaneous Federal Grant thru OPI	FEDERAL	na	unknown
210	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
311	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
331	Jefferson County Tobacco Use Prevention	LOCAL	na	unknown
441	Alta Care	LOCAL		
445	Title II, Part D, Ed Technology	FEDERAL	na	84.318
465	Miscellaneous Federal Grant thru OPI	FEDERAL	NA	unknown



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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)	7,952.83	460.97	56,341.86	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	90.07	19.33	15.43	
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	8,042.90	480.30	56,357.29	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,047.52			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,047.52			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,995.38	480.30	56,357.29	
52	TOTAL FUND BALANCE/EQUITY	5,995.38	480.30	56,357.29	
53	TOTAL LIABILITIES AND FUND BALANCE	8,042.90	480.30	56,357.29	



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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)	268.34	19,254.33	43,321.82	
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	268.34	19,254.33	43,321.82	
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	268.34	19,254.33	43,321.82	
52	TOTAL FUND BALANCE/EQUITY	268.34	19,254.33	43,321.82	
53	TOTAL LIABILITIES AND FUND BALANCE	268.34	19,254.33	43,321.82	



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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)				
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				
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		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)	320,865.25			
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	320,865.25			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	320,865.25			
52	TOTAL FUND BALANCE/EQUITY	320,865.25			
53	TOTAL LIABILITIES AND FUND BALANCE	320,865.25			



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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)	742.40	644.29		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	742.40	644.29		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	742.40	644.29		
52	TOTAL FUND BALANCE/EQUITY	742.40	644.29		
53	TOTAL LIABILITIES AND FUND BALANCE	742.40	644.29		



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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)				
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				
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				
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		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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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)			9,351.78	
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			9,351.78	
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			9,351.78	
52	TOTAL FUND BALANCE/EQUITY			9,351.78	
53	TOTAL LIABILITIES AND FUND BALANCE			9,351.78	



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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)	11,430.02	11,216.20		
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	11,430.02	11,216.20		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	10,892.84	11,216.20		
24	Other Current Liabilities (621-679)	537.18			
35	TOTAL LIABILITIES	11,430.02	11,216.20		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,430.02	11,216.20		



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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	74,188.88	43,834.03
1112 District Levy - Personal Property	817.53	825.72
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	153.77	0.00
1190 Penalties and Interest on Taxes	44.98	35.54
1510 Interest Earnings	130.02	19.85
1520 Dividends on Investments	28.24	0.00
1900 Other Revenue from Local Sources	12,721.59	13,711.20
3110 Direct State Aid	106,696.07	125,204.39
3111 Quality Educator	16,858.76	16,858.76
3112 At Risk Student	0.00	957.49
3113 Indian Education For All	1,081.20	1,060.80
3114 American Indian Achievement Gap	800.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,470.99	5,986.97
3444 State School Block Grant	12,410.54	12,410.54
3730 HB645 State Special Education Allowable Costs	433.20	0.00
6100 Material Prior Period Revenue Adjustments	13,395.98	-4,167.71
7800 ARRA - State Fiscal Stabilization Fund	12,039.32	0.00
7810 Education Jobs Fund	10,063.37	146.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	265,334.44	216,884.42

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	141,963.39	124,769.48
2XX Personal Services - Employee Benefits	10,319.52	10,100.26
3XX Purchased Professional and Technical Services	1,148.52	320.00
4XX Purchased Property Services	1,369.50	1,223.43
5XX Other Purchased Services	660.24	1,809.77
6XX Supplies and Materials	13,228.14	46,668.95
7XX Property and Equipment Acquisition	0.00	995.00
810 Dues and Fees	437.50	0.00
8XX Other Expenditures	7,278.99	2,837.61
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	40.00
4XX Purchased Property Services	450.00	0.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	1,593.40
5XX Other Purchased Services	0.00	286.00
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			
			3XX Purchased Professional and Technical Services	900.00	0.00
			810 Dues and Fees	0.00	75.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	3,556.63	0.00
			2XX Personal Services - Employee Benefits	471.35	0.00
			3XX Purchased Professional and Technical Services	75.00	165.00
			4XX Purchased Property Services	606.98	0.00
			5XX Other Purchased Services	250.00	329.10
			810 Dues and Fees	0.00	718.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,708.90	6,038.62
			3XX Purchased Professional and Technical Services	1,174.00	1,751.00
			5XX Other Purchased Services	1,182.25	2,479.74
			6XX Supplies and Materials	1,629.04	137.88
			810 Dues and Fees	0.00	275.00
			8XX Other Expenditures	390.00	44.51
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	9,585.00	9,630.94
			2XX Personal Services - Employee Benefits	1,311.39	1,303.71
			3XX Purchased Professional and Technical Services	648.75	2,031.50
			4XX Purchased Property Services	9,285.25	16,137.38
			5XX Other Purchased Services	2,151.67	639.71
			6XX Supplies and Materials	1,742.19	1,273.97
			7XX Property and Equipment Acquisition	0.00	928.32
			810 Dues and Fees	0.00	551.50
			8XX Other Expenditures	352.76	352.76
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	2,625.00
			5XX Other Purchased Services	0.00	172.05
			6XX Supplies and Materials	260.18	22.01
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,009.05	5,576.03
			3XX Purchased Professional and Technical Services	591.41	0.00
			6XX Supplies and Materials	0.00	783.96
	360 State Gifted & Talented Reimbursement				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	511.00	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	553.70



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	1,427.00	0.00
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	0.00	1,226.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	1,030.00
			5XX Other Purchased Services	0.00	320.00
			6XX Supplies and Materials	0.00	105.10
			810 Dues and Fees	0.00	80.00
			8XX Other Expenditures	1,674.66	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	12,039.32	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,063.37	146.84
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	8,678.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				250,452.95	256,826.64

Schedule Of Changes Worksheet

Beginning Fund Balance						45,937.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						216,884.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						256,826.64	(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)						5,995.38	(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	24,851.42	0.00
1111 District Levy - Real Property	0.00	32,048.52
1112 District Levy - Personal Property	165.52	376.11
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	40.82	0.00
1190 Penalties and Interest on Taxes	6.31	15.10
1510 Interest Earnings	1.71	3.78
1520 Dividends on Investments	3.24	0.00
1900 Other Revenue from Local Sources	7,179.49	11,780.20
2220 County On-Schedule Trans Reimb	7,829.25	8,861.37
3210 State On-Schedule Trans Reimb	7,780.51	7,780.51
3444 State School Block Grant	64.88	64.88
6100 Material Prior Period Revenue Adjustments	59.51	132.50

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,982.66	61,062.97
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
5XX Other Purchased Services	1,475.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	26,800.55	27,355.62
2XX Personal Services - Employee Benefits	64.14	0.00
3XX Purchased Professional and Technical Services	929.00	0.00
4XX Purchased Property Services	1,497.37	4,996.03
5XX Other Purchased Services	15,845.39	21,499.82
6XX Supplies and Materials	3,080.16	25.08
8XX Other Expenditures	13.29	119.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	132.50	27.50

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,837.40	54,023.05
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-6,559.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						61,062.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						54,023.05	(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)						480.30	(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
1111 District Levy - Real Property	12,232.61	24,075.94
1112 District Levy - Personal Property	93.54	231.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	25.59	0.00
1190 Penalties and Interest on Taxes	7.42	9.25
1510 Interest Earnings	171.64	75.00
1520 Dividends on Investments	28.66	0.00
1900 Other Revenue from Local Sources	1,919.12	6,285.47
5200 Sale or Compensation for Loss of Assets	0.00	16,000.00
6100 Material Prior Period Revenue Adjustments	2.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,480.58	46,677.43

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		
6XX Supplies and Materials	11.45	0.00
7XX Property and Equipment Acquisition	86,668.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	86,680.04	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9,679.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,677.43	(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)	56,357.29	(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	61.82	75.48
1520 Dividends on Investments	17.72	0.00
1900 Other Revenue from Local Sources	22,509.75	7,187.71
2240 County Retirement Distribution	11,485.66	12,091.69
6100 Material Prior Period Revenue Adjustments	402.54	402.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,477.49	19,757.42

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	24,116.39	25,572.37
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	3.16
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	540.47	8.33
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	530.10	521.12
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	757.26	837.59
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,196.21	2,349.52
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	755.19	1,011.59
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	0.00	81.38
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	402.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,895.62	30,787.60



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						30,284.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,757.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,787.60	(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)						19,254.33	(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
102 Dorothy Shaw Estate	
1900 Other Revenue from Local Sources	1,870.77
200 Miscellaneous Federal Grant thru OPI	
4100 Federal Miscellaneous Grants - Direct from Feds	2,837.33
207 Miscellaneous Federal Grant thru OPI	
4100 Federal Miscellaneous Grants - Direct from Feds	4,435.00
210 ARRA - IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	10,207.00
311 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,497.00
6100 Material Prior Period Revenue Adjustments	8,618.41
311 Subtotal	13,115.41
331 Jefferson County Tobacco Use Prevention	
1900 Other Revenue from Local Sources	100.00
441 Alta Care	
1900 Other Revenue from Local Sources	3,512.18
4100 Federal Miscellaneous Grants - Direct from Feds	20,840.89
441 Subtotal	24,353.07
445 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	11,186.00
465 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	7,508.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,612.58

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

PRC Program Function Object	2012 Value
001 ARRA-Ed Jobs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	24.99
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	316.37
001 Subtotal	341.36
102 Dorothy Shaw Estate	



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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
102 Dorothy Shaw Estate	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	1,717.42
200 Miscellaneous Federal Grant thru OPI	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,247.00
21XX Support Services - Students	
810 Dues and Fees	904.00
	3,151.00
200 Subtotal	
201 DUN #102361342	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	836.26
5XX Other Purchased Services	350.00
	1,186.26
201 Subtotal	
207 Miscellaneous Federal Grant thru OPI	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,228.93
8XX Other Expenditures	117.48
	4,346.41
207 Subtotal	
210 ARRA - IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	10,207.00
311 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,723.48
2XX Personal Services - Employee Benefits	1,014.93
	7,738.41
311 Subtotal	
331 Jefferson County Tobacco Use Prevention	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	100.00
441 Alta Care	
1XX Regular Education Programs - Elementary/Secondary	



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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
441	Alta Care			
	1XX Regular Education Programs - Elementary/Secondary			
	21XX Support Services - Students			
		3XX Purchased Professional and Technical Services		26,611.46
465	Miscellaneous Federal Grant thru OPI			
	465 Federal Miscellaneous Grants from OPI			
	1XXX Instruction			
		1XX Personal Services - Salaries		3,896.95
		2XX Personal Services - Employee Benefits		599.02
		465 Subtotal		<u>4,495.97</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>59,895.29</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance	27,604.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,612.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,895.29	(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)	43,321.82	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 ARRA-Ed Jobs	0.00	341.36	-341.36
102 Dorothy Shaw Estate	1,870.77	1,717.42	153.35
200 Miscellaneous Federal Grant thru OPI	2,837.33	3,151.00	-313.67
201 DUN #102361342	0.00	1,186.26	-1,186.26
207 Miscellaneous Federal Grant thru OPI	4,435.00	4,346.41	88.59
210 ARRA - IDEA Part B (Trans from Coop)	10,207.00	10,207.00	0.00
311 Title I, Part A, Improving Basic Programs	13,115.41	7,738.41	5,377.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
331 Jefferson County Tobacco Use Prevention	100.00	100.00	0.00
441 Alta Care	24,353.07	26,611.46	-2,258.39
445 Title II, Part D, Ed Technology	11,186.00	0.00	11,186.00
465 Miscellaneous Federal Grant thru OPI	7,508.00	4,495.97	3,012.03
Total	75,612.58	59,895.29	15,717.29



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	9,776.52	1,680.90
1520 Dividends on Investments	3,114.01	0.00
2114 County Metal Mines License Taxes	0.00	30,257.28
6100 Material Prior Period Revenue Adjustments	0.00	-9.28
329		
6100 Material Prior Period Revenue Adjustments	28.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,919.31	31,928.90

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	0.00	41,111.38
2XX Personal Services - Employee Benefits	0.00	1,350.00
3XX Purchased Professional and Technical Services	1,978.75	0.00
5XX Other Purchased Services	7,605.00	144.23
6XX Supplies and Materials	6,503.10	4,912.26
8XX Other Expenditures	53.48	240.37
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	5,936.25	0.00
8XX Other Expenditures	0.00	50.00
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	0.00	45.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	4,041.37
3XX Purchased Professional and Technical Services	0.00	300.00
5XX Other Purchased Services	0.00	70.40
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	971.80
4XX Purchased Property Services	0.00	444.66
5XX Other Purchased Services	0.00	12.80
6XX Supplies and Materials	0.00	140.77
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,618.62
6XX Supplies and Materials	0.00	347.71
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
8XX Other Expenditures	0.00	20.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

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

22,076.58

55,821.37

Schedule Of Changes Worksheet

Beginning Fund Balance						344,757.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,928.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,821.37	(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)						320,865.25	(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
3281 State Technology Aid	326.34	321.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	326.34	321.24

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	22.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	22.97

Schedule Of Changes Worksheet

Beginning Fund Balance	444.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	321.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22.97	(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)	742.40	(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
3445 State Combined Fund School Block Grant	1,675.08	1,675.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,675.08	1,675.08

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	0.00	3,605.00
2XX Personal Services - Employee Benefits	0.00	450.00
6XX Supplies and Materials	414.20	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	80.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	414.20	4,135.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,104.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,675.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,135.00	(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)		644.29 (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
1510 Interest Earnings	0.00	3.39
1XXX Revenues from Student Activities	0.00	17,872.47
6100 Material Prior Period Revenue Adjustments	0.00	-2,536.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	15,339.46

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	0.00	16,737.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	16,737.18

Schedule Of Changes Worksheet

Beginning Fund Balance	10,749.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,339.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,737.18	(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)	9,351.78	(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	5,009.05	7,092.15
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	154,900.29	164,809.64
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	12,574.06	13,768.46
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	6,779.92	5,899.60
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,678.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,678.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,559.18
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,056.34
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	8,326.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	2,047.52

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%



Trustees' Financial Summary

FY2011-12

Submit ID: 0458-56930891

22 Jefferson County
0458 Cardwell Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	5,576.03	1,618.62	0.00	0.00	
280	1XXX	2XX	0.00	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	783.96	347.71	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	0.00	0.00	0.00	0.00	
Totals			6,359.99	1,966.33	0.00	0.00	8,326.32

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0458-56930891

22 Jefferson County

0458 Cardwell Elem

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

Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
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* 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
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Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0458-56930891

22 Jefferson County

0458 Cardwell Elem

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-

Activities

Total Activity 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.