



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

**22 Jefferson County
0452 Clancy 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: Michael Coover

Phone #: (406) 933-5531

(Signature)

(Date)

Chair, Board of Trustees: Rod Caldwell

(Signature)

(Date)

County Superintendent: Garry Pace

(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.



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County

0452 Clancy Elem

Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
119	Miscellaneous Direct Federal Grant	FEDERAL	s358a020493	unknown
139	Gifted and Talented	STATE	2204521308	State
319	Miscellaneous State Grant	STATE	UNKNOWN	State
389	Title I Improving Basic Programs	FEDERAL	unknown	84.010A
412	AYP Award	FEDERAL	unkown	84.010
429	State OTO Weatherization & Deferred Maintenance	STATE	unknown	state
439	Deferred Maintenance & Energy Efficiency	STATE	unknown	NA
449	Medicaid	STATE	0166127	State
459	State OTO Indian Education for All	STATE	unknown	state
479	State OTO FullTime Kindergarten Startup	STATE	unknown	state
779	IDEA, Part B, Children w/Disabilities	FEDERAL	2596977705	84.027
789	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	unknown	84.931
799	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL	unknown	84.392



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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)	194,159.03	-6,246.14		6,975.55
02	Taxes Receivable - Real and Personal (120-149)	400,497.89	62,657.24		
03	Taxes Receivable - Protested (150-159)	19,511.55	3,294.08		
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	614,168.47	59,705.18		6,975.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	420,009.44	65,951.32		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	420,009.44	65,951.32		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	149,048.93			
48	Fund Balance for Budget	45,110.10	-6,246.14		6,975.55
52	TOTAL FUND BALANCE/EQUITY	194,159.03	-6,246.14		6,975.55
53	TOTAL LIABILITIES AND FUND BALANCE	614,168.47	59,705.18		6,975.55



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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)	7,992.37	-10,803.63	56,664.96	
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)			2,346.85	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,992.37	-10,803.63	59,011.81	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,992.37	-10,803.63	59,011.81	
52	TOTAL FUND BALANCE/EQUITY	7,992.37	-10,803.63	59,011.81	
53	TOTAL LIABILITIES AND FUND BALANCE	7,992.37	-10,803.63	59,011.81	



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,179.21	
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			6,179.21	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			6,179.21	
52	TOTAL FUND BALANCE/EQUITY			6,179.21	
53	TOTAL LIABILITIES AND FUND BALANCE			6,179.21	



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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)	917,007.66			
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	917,007.66			
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	917,007.66			
52	TOTAL FUND BALANCE/EQUITY	917,007.66			
53	TOTAL LIABILITIES AND FUND BALANCE	917,007.66			



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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)	17,167.37	10,562.90		326.57
02	Taxes Receivable - Real and Personal (120-149)	14,923.08			
03	Taxes Receivable - Protested (150-159)	767.99			
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	32,858.44	10,562.90		326.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,691.07			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,691.07			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	17,077.41			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	89.96	10,562.90		326.57
52	TOTAL FUND BALANCE/EQUITY	17,167.37	10,562.90		326.57
53	TOTAL LIABILITIES AND FUND BALANCE	32,858.44	10,562.90		326.57



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.44			
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	0.44			
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	0.44			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.44			
53	TOTAL LIABILITIES AND FUND BALANCE	0.44			



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			52,628.20	
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			52,628.20	
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			52,628.20	
52	TOTAL FUND BALANCE/EQUITY			52,628.20	
53	TOTAL LIABILITIES AND FUND BALANCE			52,628.20	



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66,620.65	45,689.18		
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	66,620.65	45,689.18		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	66,620.65	45,689.18		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	66,620.65	45,689.18		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	66,620.65	45,689.18		



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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				



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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	466,430.40	424,335.94
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8,176.86	0.00
1190 Penalties and Interest on Taxes	2,080.48	1,729.49
1510 Interest Earnings	362.00	361.54
1900 Other Revenue from Local Sources	715.82	616.60
3110 Direct State Aid	615,371.70	714,136.17
3111 Quality Educator	72,974.54	72,974.54
3112 At Risk Student	0.00	3,112.61
3113 Indian Education For All	6,038.40	5,834.40
3114 American Indian Achievement Gap	1,000.00	2,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	42,063.35	44,889.51
3120 State Guaranteed Tax Base Aid	226,383.48	247,490.39
3444 State School Block Grant	146,879.56	146,879.56
3730 HB645 State Special Education Allowable Costs	2,514.25	0.00
6100 Material Prior Period Revenue Adjustments	-23,305.96	0.00
7800 ARRA - State Fiscal Stabilization Fund	69,437.00	0.00
7810 Education Jobs Fund	58,040.71	837.56
9710 Residual Equity Transfers In	0.00	113,193.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,695,162.59	1,778,391.31

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	747,770.72	828,826.78
2XX Personal Services - Employee Benefits	98,997.90	121,130.39
3XX Purchased Professional and Technical Services	3,238.67	2,424.35
4XX Purchased Property Services	18,093.69	5,299.81
5XX Other Purchased Services	2,000.44	1,809.82
6XX Supplies and Materials	54,457.31	117,342.19
7XX Property and Equipment Acquisition	0.00	7,000.00
21XX Support Services - Students		
1XX Personal Services - Salaries	17,817.41	31,000.00
2XX Personal Services - Employee Benefits	3,157.26	6,633.26
6XX Supplies and Materials	7,291.44	2,775.00
222X Educational Media Services		
1XX Personal Services - Salaries	44,500.00	45,799.96
2XX Personal Services - Employee Benefits	1,055.00	0.00
6XX Supplies and Materials	4,799.17	6,027.52
23XX Support Services - General Administration		



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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	29,975.04	28,475.04
			2XX Personal Services - Employee Benefits	2,454.92	2,512.76
			4XX Purchased Property Services	829.31	0.00
			5XX Other Purchased Services	15,694.72	16,184.12
			6XX Supplies and Materials	1,019.10	373.50
			8XX Other Expenditures	6,014.36	4,664.37
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	84,254.15	92,281.96
			2XX Personal Services - Employee Benefits	4,598.40	5,264.78
			4XX Purchased Property Services	1,072.00	0.00
			5XX Other Purchased Services	1,826.08	0.00
			6XX Supplies and Materials	314.99	3,405.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	34,770.24	30,390.66
			2XX Personal Services - Employee Benefits	8,974.11	7,760.84
			3XX Purchased Professional and Technical Services	5,300.00	5,300.00
			5XX Other Purchased Services	936.54	70.00
			6XX Supplies and Materials	2,611.20	4,486.95
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	83,193.31	78,958.69
			2XX Personal Services - Employee Benefits	25,438.43	27,336.26
			4XX Purchased Property Services	80,154.54	66,222.32
			6XX Supplies and Materials	13,033.97	9,026.30
			8XX Other Expenditures	1,953.16	1,702.16
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	20,000.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	91,486.44	89,240.82
			2XX Personal Services - Employee Benefits	6,747.99	7,557.63
			3XX Purchased Professional and Technical Services	5,928.50	9,721.83
			5XX Other Purchased Services	300.00	0.00
			6XX Supplies and Materials	4,070.75	1,437.68
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,764.00	2,895.90
			5XX Other Purchased Services	3,029.00	4,773.57
			6XX Supplies and Materials	1,205.87	697.44
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	10,912.00	12,690.00
			5XX Other Purchased Services	4,143.02	2,635.42



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	1,326.03	700.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	52,500.00	0.00
			2XX Personal Services - Employee Benefits	5,843.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	11,094.00	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	58,040.71	837.56
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	26,841.41	24,423.13
			2XX Personal Services - Employee Benefits	4,139.27	2,793.50
			6XX Supplies and Materials	521.18	1,642.94
			7XX Property and Equipment Acquisition	0.00	10,749.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,718,490.75	1,733,281.21

Schedule Of Changes Worksheet

Beginning Fund Balance					129,319.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,778,391.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,733,281.21	(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	149,048.93	Less Last Year	129,319.27	(4b)	19,729.66	
					19,729.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					194,159.03	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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	75,698.78	75,777.47
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,288.25	0.00
1190 Penalties and Interest on Taxes	330.25	284.37
1510 Interest Earnings	15.86	6.27
2220 County On-Schedule Trans Reimb	24,867.20	26,149.96
3210 State On-Schedule Trans Reimb	24,982.11	25,473.89
3444 State School Block Grant	7,549.92	7,549.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134,732.37	135,241.88

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	42,160.14	40,506.67
2XX Personal Services - Employee Benefits	3,040.60	3,700.53
25XX Support Services - Business		
1XX Personal Services - Salaries	500.00	0.00
27XX Student Transportation Services		
5XX Other Purchased Services	78,381.81	85,188.43
6XX Supplies and Materials	17,766.70	17,345.22
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	501.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	141,849.25	147,242.40



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County

0452 Clancy Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,897.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,241.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						147,242.40	(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	1,143.45	(4b)		-1,143.45	
						-1,143.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-6,246.14	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	58,413.98	62,248.90
3220 State Food Services Match	309.70	0.00
4550 Federal Child Nutrition	34,992.96	37,171.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,716.64	99,420.08

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	41,663.20	44,589.18
2XX Personal Services - Employee Benefits	2,712.90	1,025.50
4XX Purchased Property Services	3,428.83	3,503.15
6XX Supplies and Materials	42,684.25	48,502.56
8XX Other Expenditures	413.93	576.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,903.11	98,196.65

Schedule Of Changes Worksheet

Beginning Fund Balance	6,740.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,420.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98,196.65	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	988.18	(4b)
	-988.18	
	-988.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,975.55	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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	6.96	0.11
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	31.99	0.00
1190 Penalties and Interest on Taxes	2.38	0.04
1510 Interest Earnings	22.15	23.00
6100 Material Prior Period Revenue Adjustments	0.00	-1.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63.48	21.58

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	7,970.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,992.37	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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	32.30	25.70
2240 County Retirement Distribution	202,040.09	207,549.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	202,072.39	207,575.36

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	138,267.90	136,679.24
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,400.93	4,687.20
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,794.40	7,039.45
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,985.37	9,776.08
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	13,225.40	14,251.01
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,075.39	5,885.93
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,926.69	11,316.12
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,604.59	13,373.41
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	417.91	437.87
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,224.07	1,285.23
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,951.15	9,874.84
910		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,000.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County

0452 Clancy Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

226,873.80

214,606.38

Schedule Of Changes Worksheet

Beginning Fund Balance							-3,772.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							207,575.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							214,606.38	(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)							-10,803.63	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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
119 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	30,000.00
139 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,727.00
389 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	35,490.00
412 AYP Award	
4650 Federal Miscellaneous Grants from OPI	11,405.00
449 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	55,816.09
779 IDEA, Part B, Children w/Disabilities	
5700 Resources Transferred from Other School Districts or Cooperatives	9,089.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	143,527.09

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

PRC Program Function Object	2012 Value
119 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	22,977.00
2XX Personal Services - Employee Benefits	7,020.00
119 Subtotal	29,997.00
139 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,498.44
2XX Personal Services - Employee Benefits	226.56
139 Subtotal	1,725.00
389 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	31,228.00
2XX Personal Services - Employee Benefits	4,255.64
389 Subtotal	35,483.64
449 Medicaid	
329 State Miscellaneous Grants	



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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
449 Medicaid	
329 State Miscellaneous Grants	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	56,060.24
459 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	500.00
479 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	125.62
779 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	4,401.48
2XX Personal Services - Employee Benefits	4,687.52
	9,089.00
779 Subtotal	9,089.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	132,980.50

Schedule Of Changes Worksheet

Beginning Fund Balance	48,465.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	143,527.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	132,980.50	(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)	59,011.81	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
------------------	----------	--------------	------------



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County

0452 Clancy Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
119 Miscellaneous Direct Federal Grant	30,000.00	29,997.00	3.00
139 Gifted and Talented	1,727.00	1,725.00	2.00
389 Title I Improving Basic Programs	35,490.00	35,483.64	6.36
412 AYP Award	11,405.00	0.00	11,405.00
449 Medicaid	55,816.09	56,060.24	-244.15
459 State OTO Indian Education for All	0.00	500.00	-500.00
479 State OTO FullTime Kindergarten Startup	0.00	125.62	-125.62
779 IDEA, Part B, Children w/Disabilities	9,089.00	9,089.00	0.00
Total	143,527.09	132,980.50	10,546.59



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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
1900 Other Revenue from Local Sources	9,046.99	390.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,046.99	390.00

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	8,867.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,867.39	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,789.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	390.00	(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)	6,179.21	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County

0452 Clancy Elem

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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	10,420.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	10,420.40

Schedule Of Changes Worksheet

Beginning Fund Balance	10,420.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,420.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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	3,193.78	2,791.74
2114 County Metal Mines License Taxes	69,957.86	0.00
6100 Material Prior Period Revenue Adjustments	98,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	171,151.64	2,791.74

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	39,604.57	0.00
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	0.00	28,840.14
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	26,776.30	550.01
971 Residual Equity Transfers Out	0.00	84,295.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,380.87	113,685.97

Schedule Of Changes Worksheet

Beginning Fund Balance	1,027,901.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,791.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,685.97	(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)
	917,007.66	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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
1110 District Tax Levy	17,476.81	17,278.99
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	316.10	0.00
1190 Penalties and Interest on Taxes	78.13	65.65
3281 State Technology Aid	1,844.47	1,800.25
6100 Material Prior Period Revenue Adjustments	-6,895.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,819.97	19,144.89

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		
4XX Purchased Property Services	588.53	240.00
6XX Supplies and Materials	14,238.16	17,516.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,826.69	17,756.41

Schedule Of Changes Worksheet

Beginning Fund Balance	-705.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,144.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,756.41	(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	17,077.41	
Less Last Year	593.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	16,484.41	(4)
	17,167.37	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County

0452 Clancy Elem

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	1,077.13	1,077.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,077.13	1,077.13

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	9,485.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,077.13	(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)	10,562.90	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	288,992.50	59,233.62
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,962.05	0.00
1190 Penalties and Interest on Taxes	1,056.93	796.95
1510 Interest Earnings	225.07	181.82
3120 State Guaranteed Tax Base Aid	12,757.52	12,556.84
6100 Material Prior Period Revenue Adjustments	-41,000.00	0.00
9710 Residual Equity Transfers In	0.00	84,295.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	265,994.07	157,065.05

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	290,000.00	6,312.11
850 Interest on Debt	13,702.50	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	113,193.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	303,702.50	119,505.11

Schedule Of Changes Worksheet

Beginning Fund Balance	-37,233.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	157,065.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	119,505.11	(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)	326.57	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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
1XXX Revenues from Student Activities	29,087.57	77,986.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,087.57	77,986.70

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	29,426.19	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	53,593.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,426.19	53,593.72

Schedule Of Changes Worksheet

Beginning Fund Balance	28,235.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77,986.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,593.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,628.20	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County
0452 Clancy Elem

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	47,166.40	48,382.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	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	903,778.12	873,736.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,728.85	1,168.49
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,860.80	0.00
XX	XXX 26XX 41X	Energy Utility Services	63,208.70	50,822.05
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County

0452 Clancy Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	40,799.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	40,799.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,598.78
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	58,750.34
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	107,957.96
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%



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County

0452 Clancy Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	89,240.82	0.00	0.00	0.00	
280	1XXX	2XX	7,557.63	0.00	0.00	0.00	
280	1XXX	3XX	9,721.83	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	1,437.68	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	0.00	0.00	0.00	0.00	
Totals			107,957.96	0.00	0.00	0.00	107,957.96

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: 0452-62442724

22 Jefferson County

0452 Clancy Elem

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	27,000.00	0.00	0.00	0.00	27,000.00
Land Improvements	372,955.00	0.00	0.00	0.00	372,955.00
Buildings	3,977,347.00	0.00	0.00	0.00	3,977,347.00
Machinery and Equipment	276,612.00	0.00	0.00	0.00	276,612.00
Totals at Historical Cost	4,653,914.00	0.00	0.00	0.00	4,653,914.00
Less Accumulated Depreciation For:					
Improvement Accum	275,129.75	0.00	18,238.75	0.00	293,368.50
Building Accum	1,650,866.00	0.00	82,526.57	0.00	1,733,392.57
Machinery and Equipment Accum	277,870.00	0.00	5,324.20	0.00	283,194.20
Total Accumulated Depreciation	2,203,865.75	0.00	106,089.52	0.00	2,309,955.27
Governmental Activities, Capital Assets, net	2,450,048.25	0.00	-106,089.52	0.00	2,343,958.73

* 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)	94,315.69	0.00	0.00
General Administration (23XX)	1,275.00	0.00	0.00
Operations and Maintenance (26XX)	6,157.63	0.00	0.00
Food Service (31XX)	673.66	0.00	0.00
Total Depreciation for FY2012	102,421.98	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0452-62442724

22 Jefferson County

0452 Clancy 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-
Governmental Activities*							
Bonds							
04/01/2001	35,000.00	0.00	35,000.00	0.00	0.00	0.00	0.00
Compensated Absences	134,190.82	50,214.68	0.00	24,212.30	160,193.20	0.00	160,193.20
Total Governmental Activity							
Long-Term Liabilities	169,190.82	50,214.68	35,000.00	24,212.30	160,193.20	0.00	160,193.20

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.