



Trustees' Financial Summary

FY2011-12

Submit ID: 0595-15005576

**32 Missoula County
0595 Clinton 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: Rhonda Decker

Phone #: (406) 825-3113

(Signature)

(Date)

Chair, Board of Trustees: Jon Roske

(Signature)

(Date)

County Superintendent: Erin Lipkind

(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 #
002	Part B flowthru	LOCAL		
142	ESEA Title II, Part A- Teacher/Principal Training	FEDERAL	32-0595-	
232	Gifted and Talented	STATE		State
301	Rural Education Achievement Program	FEDERAL	S358A090734	84.358A
302	Rural Education Achievement Program	FEDERAL	S358A090734	84.358A
311	ESEA Title I, Part A	FEDERAL	32-0595-31	84.348A
312	Title I, Part A	FEDERAL	32-0595-31	
352	Medicaid	STATE		State
462	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
612	Title II, Part D, Ed Technology	FEDERAL		84.318
695	Indian Ed for All	STATE		
752	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
753	ARRA- Title I, Part A	FEDERAL		84.389
781	Ed Jobs Fund	STATE		



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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)	213,091.42	49,288.04		6,021.60
02	Taxes Receivable - Real and Personal (120-149)	52,663.22	13,482.15		
03	Taxes Receivable - Protested (150-159)	56,374.28	14,338.37		
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	322,128.92	77,108.56		6,021.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	109,037.50	27,820.52		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	109,037.50	27,820.52		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	83,422.69			
48	Fund Balance for Budget	129,668.73	49,288.04		6,021.60
52	TOTAL FUND BALANCE/EQUITY	213,091.42	49,288.04		6,021.60
53	TOTAL LIABILITIES AND FUND BALANCE	322,128.92	77,108.56		6,021.60



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,416.90	142,882.91	77,144.38	6,800.22
02	Taxes Receivable - Real and Personal (120-149)	1,547.56			303.25
03	Taxes Receivable - Protested (150-159)	2,097.21			156.76
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	23,061.67	142,882.91	77,144.38	7,260.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,644.77			460.01
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,644.77			460.01
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	19,416.90	142,882.91	77,144.38	6,800.22
52	TOTAL FUND BALANCE/EQUITY	19,416.90	142,882.91	77,144.38	6,800.22
53	TOTAL LIABILITIES AND FUND BALANCE	23,061.67	142,882.91	77,144.38	7,260.23



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,353.40
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				4,353.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				4,353.40
52	TOTAL FUND BALANCE/EQUITY				4,353.40
53	TOTAL LIABILITIES AND FUND BALANCE				4,353.40



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	186,621.19	87,439.92		
02	Taxes Receivable - Real and Personal (120-149)	4,139.72			
03	Taxes Receivable - Protested (150-159)	4,975.81			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	195,736.72	87,439.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,115.53			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9,115.53			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	186,621.19	87,439.92		
52	TOTAL FUND BALANCE/EQUITY	186,621.19	87,439.92		
53	TOTAL LIABILITIES AND FUND BALANCE	195,736.72	87,439.92		



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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)	2,635.99	86,843.90		
02	Taxes Receivable - Real and Personal (120-149)		549.46		
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	2,635.99	87,393.36		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		549.46		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		549.46		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,635.99	86,843.90		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,635.99	86,843.90		
53	TOTAL LIABILITIES AND FUND BALANCE	2,635.99	87,393.36		



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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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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)			70,883.39	
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			70,883.39	
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)			70,883.39	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			70,883.39	
53	TOTAL LIABILITIES AND FUND BALANCE			70,883.39	



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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)			33,458.19	
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			33,458.19	
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			33,458.19	
52	TOTAL FUND BALANCE/EQUITY			33,458.19	
53	TOTAL LIABILITIES AND FUND BALANCE			33,458.19	



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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)	29,847.00	58,343.26		
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	29,847.00	58,343.26		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	29,847.00	58,343.26		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	29,847.00	58,343.26		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	29,847.00	58,343.26		



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Balance Sheet

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



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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	427,476.54	406,401.04
1112 District Levy - Personal Property	2,937.18	5,263.69
1114 District Levy - Pers Prop/Mobile Homes	5,540.63	10,604.39
1190 Penalties and Interest on Taxes	538.49	317.30
1510 Interest Earnings	1,616.62	458.81
3110 Direct State Aid	511,210.06	590,683.98
3111 Quality Educator	58,394.23	58,391.19
3112 At Risk Student	0.00	9,141.78
3113 Indian Education For All	4,998.00	4,814.40
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	40,645.15	47,849.28
3120 State Guaranteed Tax Base Aid	251,516.10	251,503.53
3444 State School Block Grant	61,096.40	61,096.40
3730 HB645 State Special Education Allowable Costs	2,081.05	0.00
6100 Material Prior Period Revenue Adjustments	-121.72	-6,483.12
7800 ARRA - State Fiscal Stabilization Fund	57,683.66	0.00
7810 Education Jobs Fund	48,216.37	692.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,474,028.76	1,440,735.44

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	480,470.76	520,529.97
2XX Personal Services - Employee Benefits	85,158.56	76,708.06
4XX Purchased Property Services	6,237.30	5,025.20
5XX Other Purchased Services	780.76	103.31
6XX Supplies and Materials	81,848.79	109,168.32
21XX Support Services - Students		
1XX Personal Services - Salaries	34,522.81	28,920.92
2XX Personal Services - Employee Benefits	289.57	227.26
3XX Purchased Professional and Technical Services	85.00	80.00
5XX Other Purchased Services	277.65	0.00
6XX Supplies and Materials	391.30	1,418.13
810 Dues and Fees	119.50	119.50
222X Educational Media Services		
1XX Personal Services - Salaries	23,097.00	23,097.00
2XX Personal Services - Employee Benefits	6,037.99	3,571.88
5XX Other Purchased Services	0.00	145.09
6XX Supplies and Materials	2,063.12	2,030.70



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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
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			810 Dues and Fees	923.50	889.10
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	95,883.79	111,283.30
			2XX Personal Services - Employee Benefits	12,913.84	12,263.91
			3XX Purchased Professional and Technical Services	16,562.97	23,586.73
			5XX Other Purchased Services	10,396.79	11,491.81
			6XX Supplies and Materials	2,197.04	3,438.49
			7XX Property and Equipment Acquisition	9,937.00	0.00
			810 Dues and Fees	3,445.50	4,093.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	15,756.58	15,927.91
			2XX Personal Services - Employee Benefits	94.50	78.25
			810 Dues and Fees	4,854.30	1,739.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	72,461.19	72,285.92
			2XX Personal Services - Employee Benefits	965.63	1,050.10
			3XX Purchased Professional and Technical Services	2,827.00	2,936.00
			5XX Other Purchased Services	0.00	55.68
			810 Dues and Fees	150.00	215.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	45,150.01	40,697.24
			2XX Personal Services - Employee Benefits	15,184.69	16,466.73
			3XX Purchased Professional and Technical Services	3,418.24	1,813.41
			4XX Purchased Property Services	58,194.37	51,077.66
			5XX Other Purchased Services	12,032.00	12,393.00
			6XX Supplies and Materials	21,850.19	11,618.71
			810 Dues and Fees	131.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	78,829.37	27,974.08
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	49,031.83	51,794.32
			2XX Personal Services - Employee Benefits	5,114.68	5,591.51
			6XX Supplies and Materials	308.31	484.18
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	70,456.50	68,912.03
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,476.51	10,273.05
			2XX Personal Services - Employee Benefits	38.91	50.50
	365 Indian Education for All - OTO & Ongoing				



Trustees' Financial Summary

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32 Missoula County
0595 Clinton 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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	225.00	0.00
			6XX Supplies and Materials	4,487.40	4,814.40
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,265.20	341.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	11,100.00	11,100.00
			2XX Personal Services - Employee Benefits	71.43	52.41
			3XX Purchased Professional and Technical Services	2,428.00	2,025.00
			5XX Other Purchased Services	4,136.80	3,774.00
			6XX Supplies and Materials	24.97	497.68
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	21,728.72	21,287.10
			2XX Personal Services - Employee Benefits	1,777.59	2,821.74
			6XX Supplies and Materials	1,986.59	4,082.53
			7XX Property and Equipment Acquisition	7,760.00	0.00
			810 Dues and Fees	647.27	0.00
780	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	57,683.66	0.00
781 Ed Jobs Fund	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	48,216.37	692.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,500,505.35	1,383,115.59



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						202,159.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,440,735.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,383,115.59	(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	83,422.69	Less Last Year	130,110.64	(4b)		-46,687.95	
						-46,687.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						213,091.42	(5)



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32 Missoula County
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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
1111 District Levy - Real Property	72,614.91	104,462.98
1112 District Levy - Personal Property	979.25	1,346.27
1114 District Levy - Pers Prop/Mobile Homes	38,883.95	2,804.32
1190 Penalties and Interest on Taxes	189.18	125.18
1510 Interest Earnings	121.18	34.76
2220 County On-Schedule Trans Reimb	35,067.40	24,752.71
3210 State On-Schedule Trans Reimb	35,067.40	24,752.71
3444 State School Block Grant	5,996.10	5,996.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	188,919.37	164,275.03

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	18,846.17	18,782.53
2XX Personal Services - Employee Benefits	95.70	91.95
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,780.62	2,810.87
2XX Personal Services - Employee Benefits	16.63	13.81
25XX Support Services - Business		
1XX Personal Services - Salaries	6,825.58	6,825.60
2XX Personal Services - Employee Benefits	121.72	137.91
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	6,357.79	5,507.28
2XX Personal Services - Employee Benefits	525.15	1,111.60
27XX Student Transportation Services		
5XX Other Purchased Services	146,251.68	127,075.88
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	5,900.00	5,996.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	187,721.04	168,353.53



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32 Missoula County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						53,366.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						164,275.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						168,353.53	(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)						49,288.04	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1621 Lunch Sales	27,638.66	23,050.89
1632 Daily Adult Sales	3,282.60	2,495.55
4550 Federal Child Nutrition	66,467.90	67,993.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,389.16	93,540.12

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	19,524.89	20,807.44
2XX Personal Services - Employee Benefits	8,712.07	12,367.21
6XX Supplies and Materials	68,176.17	61,780.45
810 Dues and Fees	0.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	96,413.13	95,070.10

Schedule Of Changes Worksheet

Beginning Fund Balance	7,551.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93,540.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	95,070.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	6,021.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	32,015.49	5,647.03
1112 District Levy - Personal Property	191.12	330.13
1114 District Levy - Pers Prop/Mobile Homes	253.42	579.30
1190 Penalties and Interest on Taxes	0.00	56.30
1510 Interest Earnings	62.09	21.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,522.12	6,634.44

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	21,776.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,776.65	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	12,782.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,634.44	(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)	19,416.90	(5)



Trustees' Financial Summary

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32 Missoula County
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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	425.66	159.35
2240 County Retirement Distribution	201,803.07	217,529.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	202,228.73	217,688.68

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	85,982.14	87,685.55
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,023.36	4,147.52
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,112.51	3,302.59
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	16,520.90	51,569.68
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,859.36	2,893.17
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,908.45	6,614.86
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,923.19	6,125.28
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,274.65	7,561.49
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	12,623.83	11,751.62
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,687.62	4,963.14
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	998.97	1,586.07
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,585.81	1,586.92
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,572.21	5,287.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			2XX Personal Services - Employee Benefits	348.78	348.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				160,421.78	195,424.42

Schedule Of Changes Worksheet

Beginning Fund Balance						120,618.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						217,688.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						195,424.42	(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)						142,882.91	(5)



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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
301 Rural Education Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1,865.48
302 Rural Education Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	15,568.17
2XX Personal Services - Employee Benefits	1,159.83
302 Subtotal	16,728.00
311 ESEA Title I, Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,716.38
2XX Personal Services - Employee Benefits	673.57
6XX Supplies and Materials	6.29
311 Subtotal	5,396.24
312 Title I, Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	55,880.50
2XX Personal Services - Employee Benefits	8,761.62
5XX Other Purchased Services	125.00
6XX Supplies and Materials	9,406.37
312 Subtotal	74,173.49
352 Medicaid	
361 Services for Significant Needs Students	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	103,355.15
612 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	430.00
695 Indian Ed for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	309.94
753 ARRA- Title I, Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	



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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
612 Title II, Part D, Ed Technology	0.00	430.00	-430.00
695 Indian Ed for All	0.00	309.94	-309.94
752 ARRA - IDEA Part B (Trans from Coop)	22,310.00	0.00	22,310.00
753 ARRA- Title I, Part A	0.00	4,527.75	-4,527.75
Total	<u>237,322.15</u>	<u>240,901.05</u>	<u>-3,578.90</u>



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	0.00	4,258.84
1112 District Levy - Personal Property	0.00	11.94
1114 District Levy - Pers Prop/Mobile Homes	0.00	23.37
1510 Interest Earnings	11.34	5.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11.34	4,299.70

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	2,500.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,299.70	(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)	6,800.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	73.82	21.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73.82	21.24

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	11,136.58
2XX Personal Services - Employee Benefits	0.00	57.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	11,194.49

Schedule Of Changes Worksheet

Beginning Fund Balance	15,526.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,194.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,353.40	(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
1111 District Levy - Real Property	37,125.80	36,604.64
1112 District Levy - Personal Property	265.05	460.00
1114 District Levy - Pers Prop/Mobile Homes	507.95	935.46
1190 Penalties and Interest on Taxes	56.93	29.40
1510 Interest Earnings	709.21	229.79
3281 State Technology Aid	1,538.60	1,511.75
6100 Material Prior Period Revenue Adjustments	0.00	1,980.00
9710 Residual Equity Transfers In	28.64	8.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,232.18	41,759.24

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

PRC Program Function Object	2011 Value	2012 Value
329 State Miscellaneous Grants		
1XXX Instruction		
4XX Purchased Property Services	215.69	0.00
5XX Other Purchased Services	296.49	100.00
6XX Supplies and Materials	20,045.97	23,933.73
810 Dues and Fees	0.00	64.35
23XX Support Services - General Administration		
4XX Purchased Property Services	10.00	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	1.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,568.15	24,100.04



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						173,511.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,759.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,100.04	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	4,550.00	(4b)		-4,550.00	
						-4,550.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						186,621.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	234.90	105.78
3445 State Combined Fund School Block Grant	7,355.85	7,355.85
9710 Residual Equity Transfers In	5,900.00	5,996.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,490.75	13,457.73

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					73,982.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,457.73	(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)					87,439.92	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	28.64	8.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28.64	8.20

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	28.64	8.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28.64	8.20

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8.20	(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)
	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	11.77	3.62
5200 Sale or Compensation for Loss of Assets	155.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166.77	3.62

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	2,632.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.62	(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)	2,635.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	412.36	118.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	412.36	118.51

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	86,725.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118.51	(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)	86,843.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	245.41	102.47
1920 Contributions/Donations from Private Sources	22,122.00	17,088.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>22,367.41</u>	<u>17,190.58</u>

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	2,400.00	2,400.00
2XX Personal Services - Employee Benefits	42.54	48.49
5XX Other Purchased Services	10,240.65	11,356.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>12,683.19</u>	<u>13,804.49</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	67,497.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,190.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,804.49	(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)	70,883.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	49,980.21	50,492.21
6100 Material Prior Period Revenue Adjustments	2.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,982.46	50,492.21

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	49,763.30	46,406.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,763.30	46,406.80

Schedule Of Changes Worksheet

Beginning Fund Balance	29,372.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,492.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,406.80	(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)	33,458.19	(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	20,032.00	18,027.00
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	18,971.00
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	655,161.63	602,982.30
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	44,321.81	66,671.74
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	1,540.48
XX	XXX 26XX 41X	Energy Utility Services	31,769.03	29,546.28
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	55,346.30	18,908.58
XX	XXX 4XXX 720	Purchase of Existing Buildings	23,483.07	9,065.50
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	21,776.65	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	34,626.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	34,626.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,541.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	49,861.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	126,782.04
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	51,794.32	0.00	0.00	0.00	
280	1XXX	2XX	5,591.51	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	484.18	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	68,912.03	0.00	0.00	0.00	
Totals			126,782.04	0.00	0.00	0.00	126,782.04

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	66,780.00	0.00	0.00	0.00	66,780.00
Land Improvements	249,003.00	0.00	58,046.00	0.00	307,049.00
Buildings	858,055.00	1.00	15,309.00	0.00	873,365.00
Machinery and Equipment	163,658.00	0.00	7,760.00	0.00	171,418.00
Totals at Historical Cost	1,337,496.00	1.00	81,115.00	0.00	1,418,612.00
Less Accumulated Depreciation For:					
Improvement Accum	63,725.00	1.00	22,312.00	0.00	86,038.00
Building Accum	398,080.00	1.00	34,391.00	0.00	432,472.00
Machinery and Equipment Accum	87,525.00	0.00	14,335.00	0.00	101,860.00
Total Accumulated Depreciation	549,330.00	2.00	71,038.00	0.00	620,370.00
Governmental Activities, Capital Assets, net	788,166.00	-1.00	10,077.00	0.00	798,242.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	123,656.69	0.00	35,775.79	0.00	87,880.90	0.00	87,880.90
Other Post Employment Benefits	281,335.00	0.00	0.00	0.00	281,335.00	0.00	0.00
Other	6,000.00	0.00	0.00	0.00	6,000.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	410,991.69	0.00	35,775.79	0.00	375,215.90	0.00	87,880.90

* 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.