



Trustees' Financial Summary

FY2011-12

Submit ID: 0731-23314980

41 Ravalli County

**** Recalculated ****

0731 Corvallis K-12 Schools

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: Vannesa Bargfrede **Phone #:** (406) 961-4211

(Signature)

(Date)

Chair, Board of Trustees: Wilbur Nisly

(Signature)

(Date)

County Superintendent: Michael Williams

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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 #
012	Gifted and Talented	STATE		State
014	Vo Ed Family & Consumer Science	STATE		State
015	Vo Ed Tech Ed/Industrial Arts	STATE		State
016	IDEA Preschool	FEDERAL	4107317912ALLC	84.173A
019	BITTERROOT SYMPHONY/FOUNDATION	LOCAL		
044	IDEA Part B	FEDERAL	4107317712ALLC	84.027
070	Vo Ed Business/Marketing	STATE		State
072	E-Rate	LOCAL	N/A	
073	Valentation Foundation Technology Program	LOCAL		
079	Entrepreneur Class	LOCAL		
083	Rapp Family Foundation Donation	LOCAL		
087	Corvallis Track Facility	LOCAL	N/A	
088	Drivers Education Program	LOCAL		
090	Nurse Program Donations	LOCAL		
104	Indian Ed For All - 2005 Session	STATE	N/A	
115	NORTHWESTERN ENERGY REBATES	LOCAL		
116	Title I, Part A, Improvement Grants	FEDERAL		84.010
117	Indirect Costs to Grants	LOCAL		
119	ARRA - National Clean Diesel Grant	FEDERAL	DS-97867001-4	66.039
120	Graduation Matters Montana Grant	STATE		
220	Quality Schools Facility Grant	STATE	MT-QSPR-12-0020	NA
230	Tuition- 21st Century Grant Program	LOCAL		
235	Preschool	LOCAL		
241	GREATER RAVALLI FOUNDATION	LOCAL		
242	Corvallis Community Events Center	LOCAL		
243	U.S. Forest Service - For CWW Program	LOCAL		
275	Voluntary Subdivision Contributions	LOCAL		
281	DONATIONS	LOCAL		
292	Carl Perkins	FEDERAL	41-0731-81-12	84.048A
307	Title I, Part A, Improving Basic Programs	FEDERAL	41-0731-31-11	84.010A
308	Title I Improving Basic Programs	FEDERAL	41-0731-31-12	84.010A
317	Title II Part A	FEDERAL	41-0731-14-11	84.367
318	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	41-0731-14-12	84.367
327	Title II, Part D, Ed Technology	FEDERAL	41-0731-60-11	84.318
357	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	41-1731-99-11	84.358B
358	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	41-0731-99-12	84.358B
363	21st Century Community Learning	FEDERAL	041-0731-1712	84.287



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
364	21st Century Community Learning	FEDERAL	041-0731-1712	84.287
761	SLATE Technology Grant - ARRA	FEDERAL	41-0740-0310CMP	84.386



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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)	1,006,703.87	268,313.24	184,339.40	106,895.27
02	Taxes Receivable - Real and Personal (120-149)	88,426.31	25,563.83	2,139.72	
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)				189.00
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,095,130.18	293,877.07	186,479.12	107,084.27
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	14,587.30	828.74		590.46
25	Deferred Revenue (680)	88,426.31	25,563.83	2,139.72	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	103,013.61	26,392.57	2,139.72	590.46
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	370,938.36	15,000.00		7,338.00
48	Fund Balance for Budget	621,178.21	252,484.50	184,339.40	99,155.81
52	TOTAL FUND BALANCE/EQUITY	992,116.57	267,484.50	184,339.40	106,493.81
53	TOTAL LIABILITIES AND FUND BALANCE	1,095,130.18	293,877.07	186,479.12	107,084.27



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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)		405,484.01	53,482.91	18,732.05
02	Taxes Receivable - Real and Personal (120-149)				1,789.81
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			279,492.66	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		405,484.01	332,975.57	20,521.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			41,524.08	
25	Deferred Revenue (680)				1,789.81
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			41,524.08	1,789.81
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,346.03	
48	Fund Balance for Budget		405,484.01	289,105.46	18,732.05
52	TOTAL FUND BALANCE/EQUITY		405,484.01	291,451.49	18,732.05
53	TOTAL LIABILITIES AND FUND BALANCE		405,484.01	332,975.57	20,521.86



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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)	25,084.25		19,511.26	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	10,100.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	35,184.25		19,511.26	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	28.20			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	28.20			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	35,156.05		19,511.26	
52	TOTAL FUND BALANCE/EQUITY	35,156.05		19,511.26	
53	TOTAL LIABILITIES AND FUND BALANCE	35,184.25		19,511.26	



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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)	27,354.56	69,706.78		9,362.77
02	Taxes Receivable - Real and Personal (120-149)	3,429.65			12,348.50
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	30,784.21	69,706.78		21,711.27
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,429.65			12,348.50
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,429.65			12,348.50
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	27,354.56	69,706.78		9,362.77
52	TOTAL FUND BALANCE/EQUITY	27,354.56	69,706.78		9,362.77
53	TOTAL LIABILITIES AND FUND BALANCE	30,784.21	69,706.78		21,711.27



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,495.00	315.31		
02	Taxes Receivable - Real and Personal (120-149)		482.94		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,495.00	798.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		482.94		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		482.94		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,495.00	315.31		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,495.00	315.31		
53	TOTAL LIABILITIES AND FUND BALANCE	1,495.00	798.25		



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			95,922.43	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			95,922.43	
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			95,922.43	
52	TOTAL FUND BALANCE/EQUITY			95,922.43	
53	TOTAL LIABILITIES AND FUND BALANCE			95,922.43	



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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)	697,027.72	179,059.32		
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	697,027.72	179,059.32		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	38,218.84	179,059.32		
24	Other Current Liabilities (621-679)	658,808.88			
35	TOTAL LIABILITIES	697,027.72	179,059.32		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	697,027.72	179,059.32		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	1,331,754.55	1,340,713.87
1112 District Levy - Personal Property	25,081.59	24,657.33
1113 District Levy - Heavy Motor Vehicles	1,795.75	1,183.31
1114 District Levy - Pers Prop/Mobile Homes	17,262.49	10,546.42
1190 Penalties and Interest on Taxes	11,275.79	13,610.40
1510 Interest Earnings	14,299.72	13,734.65
1900 Other Revenue from Local Sources	100.00	2.30
3110 Direct State Aid	3,066,564.93	3,585,908.50
3111 Quality Educator	346,179.60	347,229.09
3112 At Risk Student	0.00	49,274.73
3113 Indian Education For All	28,600.80	27,988.80
3114 American Indian Achievement Gap	2,200.00	6,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	288,590.50	307,068.55
3120 State Guaranteed Tax Base Aid	1,916,592.66	1,866,133.94
3444 State School Block Grant	146,510.66	146,510.66
3730 HB645 State Special Education Allowable Costs	11,721.82	0.00
6100 Material Prior Period Revenue Adjustments	5,918.81	2,325.40
7800 ARRA - State Fiscal Stabilization Fund	346,023.52	0.00
7810 Education Jobs Fund	289,232.66	4,205.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,849,705.85	7,747,293.61

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,494,191.77	3,003,008.61
2XX Personal Services - Employee Benefits	479,334.14	453,274.51
3XX Purchased Professional and Technical Services	27,603.44	48,690.96
4XX Purchased Property Services	4,210.19	2,262.79
5XX Other Purchased Services	123,696.42	133,310.27
6XX Supplies and Materials	237,788.30	176,992.57
7XX Property and Equipment Acquisition	38,404.33	1,509.86
810 Dues and Fees	5,825.24	5,297.52
21XX Support Services - Students		
1XX Personal Services - Salaries	316,123.99	269,271.80
2XX Personal Services - Employee Benefits	40,642.89	41,265.80
3XX Purchased Professional and Technical Services	0.00	3,703.00
5XX Other Purchased Services	4,834.44	5,025.73
6XX Supplies and Materials	1,986.89	2,643.86
810 Dues and Fees	663.50	744.00



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0731 Corvallis K-12 Schools

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			
			1XX Personal Services - Salaries	165,357.45	157,092.72
			2XX Personal Services - Employee Benefits	19,855.86	19,198.18
			4XX Purchased Property Services	275.01	75.00
			6XX Supplies and Materials	26,647.47	23,617.78
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	110,878.28	110,181.44
			2XX Personal Services - Employee Benefits	20,296.39	18,139.17
			3XX Purchased Professional and Technical Services	11,669.92	2,168.07
			5XX Other Purchased Services	11,840.86	14,510.68
			6XX Supplies and Materials	11,652.35	17,278.44
			810 Dues and Fees	14,072.00	11,056.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	406,168.46	392,308.95
			2XX Personal Services - Employee Benefits	90,491.01	103,275.19
			3XX Purchased Professional and Technical Services	565.00	0.00
			5XX Other Purchased Services	1,230.07	4,369.10
			6XX Supplies and Materials	3,073.04	3,422.12
			810 Dues and Fees	1,501.00	1,721.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	83,187.68	86,477.34
			2XX Personal Services - Employee Benefits	18,284.75	19,935.63
			3XX Purchased Professional and Technical Services	30,912.91	27,197.58
			5XX Other Purchased Services	1,128.99	1,591.31
			6XX Supplies and Materials	618.40	419.85
			810 Dues and Fees	0.00	500.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	353,990.37	326,720.96
			2XX Personal Services - Employee Benefits	110,559.85	103,065.72
			3XX Purchased Professional and Technical Services	52,160.13	46,236.70
			4XX Purchased Property Services	222,142.99	209,674.00
			5XX Other Purchased Services	2,488.16	532.97
			6XX Supplies and Materials	71,726.84	105,877.23
			7XX Property and Equipment Acquisition	0.00	5,300.00
			810 Dues and Fees	2,053.00	609.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	65,000.00	25,140.64
			7XX Property and Equipment Acquisition	40,485.26	173,002.96
			8XX Other Expenditures	0.00	7,679.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	265,012.95	290,050.51
			2XX Personal Services - Employee Benefits	99,424.19	94,229.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	625.00	266.39
			4XX Purchased Property Services	155.00	0.00
			5XX Other Purchased Services	74.96	1,081.38
			6XX Supplies and Materials	15,460.90	13,848.87
			810 Dues and Fees	0.00	317.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	143,803.70	149,708.45
			2XX Personal Services - Employee Benefits	11,856.97	11,913.57
			3XX Purchased Professional and Technical Services	63,885.95	32,083.00
			5XX Other Purchased Services	60.00	0.00
			6XX Supplies and Materials	0.00	6,147.40
			810 Dues and Fees	0.00	30.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	65,147.78	54,740.02
			2XX Personal Services - Employee Benefits	10,516.09	13,770.56
			6XX Supplies and Materials	0.00	162.25
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	61,998.00	72,312.82
			2XX Personal Services - Employee Benefits	6,733.43	7,356.22
			5XX Other Purchased Services	2,099.68	2,337.94
			6XX Supplies and Materials	660.93	701.89
			810 Dues and Fees	240.00	468.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	14,505.47	14,600.26
			2XX Personal Services - Employee Benefits	1,511.77	1,957.97
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,014.80	11,816.19
			2XX Personal Services - Employee Benefits	1,161.34	1,172.98
			3XX Purchased Professional and Technical Services	300.00	600.00
			5XX Other Purchased Services	5,837.55	4,296.66
			6XX Supplies and Materials	10,047.02	9,373.14
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	150,041.04	153,417.71
			2XX Personal Services - Employee Benefits	21,820.68	21,957.92
			4XX Purchased Property Services	530.73	175.50
			6XX Supplies and Materials	8,901.74	9,661.62
	720 School Sponsored Athletics				
		27XX Student Transportation Services			



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	19,217.11	17,674.99
			2XX Personal Services - Employee Benefits	1,805.78	1,543.94
			3XX Purchased Professional and Technical Services	71,800.00	82,270.63
			5XX Other Purchased Services	583.76	929.00
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	239,971.27	235,963.89
			2XX Personal Services - Employee Benefits	4.01	1,108.47
			3XX Purchased Professional and Technical Services	5,211.00	9,145.27
			4XX Purchased Property Services	1,172.50	1,099.69
			5XX Other Purchased Services	45,059.76	58,998.88
			6XX Supplies and Materials	37,384.40	32,840.77
			810 Dues and Fees	5,440.00	5,709.06
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	346,023.52	0.00
	781 Education Jobs Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	289,232.66	4,205.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,761,952.48	7,597,421.67

Schedule Of Changes Worksheet

Beginning Fund Balance					840,660.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,747,293.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,597,421.67	(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	370,938.36	Less Last Year	369,353.96	(4b)	1,584.40	
Ending Fund Balance (1 + 2 - 3 + 4)					1,584.40	(4)
					992,116.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	407,539.78	384,547.88
1112 District Levy - Personal Property	6,191.21	7,574.39
1113 District Levy - Heavy Motor Vehicles	556.01	339.64
1114 District Levy - Pers Prop/Mobile Homes	4,708.69	3,093.47
1190 Penalties and Interest on Taxes	3,258.65	3,913.09
1510 Interest Earnings	1,972.37	1,894.44
2220 County On-Schedule Trans Reimb	85,834.00	77,475.00
3210 State On-Schedule Trans Reimb	78,362.97	77,473.59
3444 State School Block Grant	22,300.41	22,300.41
6100 Material Prior Period Revenue Adjustments	0.00	243.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	610,724.09	578,854.94

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	22,774.73	21,059.82
2XX Personal Services - Employee Benefits	0.90	0.89
24XX Support Services - School Administration		
1XX Personal Services - Salaries	37,072.81	37,029.67
2XX Personal Services - Employee Benefits	0.68	0.68
25XX Support Services - Business		
1XX Personal Services - Salaries	12,611.34	9,621.52
2XX Personal Services - Employee Benefits	0.68	0.67
27XX Student Transportation Services		
1XX Personal Services - Salaries	81,961.19	79,004.11
2XX Personal Services - Employee Benefits	18,306.34	11,933.90
3XX Purchased Professional and Technical Services	11,246.01	13,746.55
4XX Purchased Property Services	27,979.45	26,278.10
5XX Other Purchased Services	173,718.24	177,255.57
6XX Supplies and Materials	46,057.48	60,623.05
810 Dues and Fees	52.07	139.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	10,985.52	0.00
7XX Property and Equipment Acquisition	81,863.22	62,408.00
280 Special Education - Local and State		
21XX Support Services - Students		
1XX Personal Services - Salaries	6,104.03	7,832.53
24XX Support Services - School Administration		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	11,496.67	9,660.02
			2XX Personal Services - Employee Benefits	3.97	0.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	17,495.99	23,612.73
			2XX Personal Services - Employee Benefits	1,784.27	5,088.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>561,515.59</u>	<u>545,295.30</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					253,519.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					578,854.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					545,295.30	(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	15,000.00	Less Last Year	34,594.35	(4b)	-19,594.35	
					-19,594.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					267,484.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	17,596.72	31,515.82
1112 District Levy - Personal Property	543.23	327.01
1113 District Levy - Heavy Motor Vehicles	30.13	27.89
1114 District Levy - Pers Prop/Mobile Homes	343.89	223.28
1190 Penalties and Interest on Taxes	332.50	329.47
1510 Interest Earnings	739.64	710.41

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,586.11	33,133.88
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	103,861.80	52,182.25

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,861.80	52,182.25
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Schedule Of Changes Worksheet

Beginning Fund Balance	203,387.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,133.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,182.25	(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)	184,339.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	89,981.44	99,750.43
1612 School Breakfast Program	3,067.30	2,530.40
1623 Milk Sales	6,197.10	5,801.25
1630 Catering Sales	21,415.49	11,099.55
1632 Daily Adult Sales	7,948.50	7,394.95
1634 Daily Ala Carte Sales	22,429.11	4,281.70
3220 State Food Services Match	0.00	451.78
4550 Federal Child Nutrition	253,559.94	268,286.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	404,598.88	399,596.93

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	154,862.59	158,681.12
2XX Personal Services - Employee Benefits	57,219.62	57,559.22
4XX Purchased Property Services	25,000.00	25,000.00
5XX Other Purchased Services	8,683.51	17,215.19
6XX Supplies and Materials	145,206.82	148,851.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	390,972.54	407,307.33

Schedule Of Changes Worksheet

Beginning Fund Balance	106,956.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	399,596.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	407,307.33	(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	7,338.00	
Less Last Year	90.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	106,493.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2,465.45	2,368.05
1900 Other Revenue from Local Sources	189.08	0.00
2240 County Retirement Distribution	921,630.00	824,548.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	924,284.53	826,916.05

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	483,408.34	463,735.50
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	49,295.17	44,090.32
222X Educational Media Services		
2XX Personal Services - Employee Benefits	24,729.85	23,462.09
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	20,196.41	19,870.33
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	66,718.65	64,290.18
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	14,036.15	13,998.31
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	49,427.89	45,716.69
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,435.42	8,460.49
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	39,593.49	37,197.97
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	21,142.22	22,186.06
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,594.53	10,020.60
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,175.41	3,027.77
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,038.12	10,682.55
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,138.63	2,122.16



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,550.19	1,687.99
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	22,393.99	22,874.75
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,359.08	2,331.12
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	31,276.19	30,671.43
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	21,572.35	21,892.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				880,082.08	848,319.17

Schedule Of Changes Worksheet

Beginning Fund Balance					426,887.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					826,916.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					848,319.17	(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)					405,484.01	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
012 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,727.00
014 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,830.00
015 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,170.00
016 IDEA Preschool	
4570 IDEA Preschool	7,956.00
044 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	434,376.60
070 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,758.00
072 E-Rate	
1920 Contributions/Donations from Private Sources	34,361.40
073 Valentation Foundation Technology Program	
1920 Contributions/Donations from Private Sources	33,391.00
079 Entrepreneur Class	
1900 Other Revenue from Local Sources	812.15
083 Rapp Family Foundation Donation	
1920 Contributions/Donations from Private Sources	1,000.00
087 Corvallis Track Facility	
1910 Rentals	4,800.00
090 Nurse Program Donations	
1920 Contributions/Donations from Private Sources	35,554.00
115 NORTHWESTERN ENERGY REBATES	
1920 Contributions/Donations from Private Sources	3,973.10
117 Indirect Costs to Grants	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	13,605.00
119 ARRA - National Clean Diesel Grant	
7630 ARRA - National Clean Diesel	50,344.75
120 Graduation Matters Montana Grant	
3240 Graduation Matters Montana	4,000.00
220 Quality Schools Facility Grant	
4700 Federal Miscellaneous Grants from other State Agencies	276,456.11
230 Tuition- 21st Century Grant Program	
1900 Other Revenue from Local Sources	5,304.51
235 Preschool	
1900 Other Revenue from Local Sources	14,160.32
6100 Material Prior Period Revenue Adjustments	85.00



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
235 Subtotal	14,245.32
241 GREATER RAVALLI FOUNDATION	
1920 Contributions/Donations from Private Sources	12,900.00
242 Corvallis Community Events Center	
1920 Contributions/Donations from Private Sources	2,687.17
243 U.S. Forest Service - For CWW Program	
1920 Contributions/Donations from Private Sources	5,968.35
275 Voluntary Subdivision Contributions	
1920 Contributions/Donations from Private Sources	1,050.00
281 DONATIONS	
1920 Contributions/Donations from Private Sources	22,411.95
292 Carl Perkins	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	30,733.00
307 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	45,687.44
308 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	414,994.82
317 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,889.66
318 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	125,262.00
327 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	4,393.00
357 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	5,197.20
358 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	17,336.03
363 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	68,000.00
364 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	55,610.00
761 SLATE Technology Grant - ARRA	
5700 Resources Transferred from Other School Districts or Cooperatives	456.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,745,242.19



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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
012 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	1,727.00
014 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	2,027.37
810 Dues and Fees	135.00
	2,162.37
014 Subtotal	
015 Vo Ed Tech Ed/Industrial Arts	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
6XX Supplies and Materials	1,833.56
016 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	6,919.96
2XX Personal Services - Employee Benefits	1,036.04
	7,956.00
016 Subtotal	
019 BITTERROOT SYMPHONY/FOUNDATION	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	870.85
5XX Other Purchased Services	19.58
	890.43
019 Subtotal	
044 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	301,677.56
2XX Personal Services - Employee Benefits	91,115.35
4XX Purchased Property Services	60.00
6XX Supplies and Materials	5,915.83
21XX Support Services - Students	
1XX Personal Services - Salaries	25,850.89
2XX Personal Services - Employee Benefits	4,238.17
6XX Supplies and Materials	860.80
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	4,658.00



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0731 Corvallis K-12 Schools

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
			044 Subtotal	434,376.60
070	Vo Ed Business/Marketing			
	390 State Career & Technical Ed Entitlement - Undistributed			
			1XXX Instruction	
			3XX Purchased Professional and Technical Services	500.00
			5XX Other Purchased Services	150.00
			6XX Supplies and Materials	1,013.87
			070 Subtotal	1,663.87
072	E-Rate			
	1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction	
			3XX Purchased Professional and Technical Services	8,851.86
			5XX Other Purchased Services	1,208.41
			6XX Supplies and Materials	35,785.44
			072 Subtotal	45,845.71
073	Valentation Foundation Technology Program			
	1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction	
			6XX Supplies and Materials	32,992.96
079	Entrepreneur Class			
	1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction	
			1XX Personal Services - Salaries	1,530.67
			2XX Personal Services - Employee Benefits	117.79
			6XX Supplies and Materials	59.98
			079 Subtotal	1,708.44
083	Rapp Family Foundation Donation			
	1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction	
			3XX Purchased Professional and Technical Services	377.00
			6XX Supplies and Materials	819.62
			083 Subtotal	1,196.62
088	Drivers Education Program			
	1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction	
			3XX Purchased Professional and Technical Services	5.00
090	Nurse Program Donations			
	1XX Regular Education Programs - Elementary/Secondary			
			21XX Support Services - Students	



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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
090 Nurse Program Donations	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	28,274.47
2XX Personal Services - Employee Benefits	350.08
6XX Supplies and Materials	150.00
	28,774.55
090 Subtotal	
104 Indian Ed For All - 2005 Session	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	551.69
115 NORTHWESTERN ENERGY REBATES	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	13,921.50
116 Title I, Part A, Improvement Grants	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	350.00
119 ARRA - National Clean Diesel Grant	
763 ARRA - National Clean Diesel	
27XX Student Transportation Services	
7XX Property and Equipment Acquisition	50,344.75
220 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	276,456.11
230 Tuition- 21st Century Grant Program	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
5XX Other Purchased Services	80.00
6XX Supplies and Materials	1,982.64
	2,062.64
230 Subtotal	
235 Preschool	
280 Special Education - Local and State	
1XXX Instruction	
5XX Other Purchased Services	1,665.77
6XX Supplies and Materials	2,646.25
	4,312.02
235 Subtotal	
241 GREATER RAVALLI FOUNDATION	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
307 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	37,731.38
2XX Personal Services - Employee Benefits	7,317.84
5XX Other Purchased Services	138.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	500.00
307 Subtotal	45,687.22
308 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	315,412.56
2XX Personal Services - Employee Benefits	81,662.39
3XX Purchased Professional and Technical Services	2,268.00
5XX Other Purchased Services	11,842.87
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,809.00
308 Subtotal	414,994.82
317 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	4,763.66
2XX Personal Services - Employee Benefits	126.00
317 Subtotal	4,889.66
318 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	92,388.42
2XX Personal Services - Employee Benefits	31,547.58
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,326.00
318 Subtotal	125,262.00
327 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3,778.00
2XX Personal Services - Employee Benefits	614.05
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.95



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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
012 Gifted and Talented	1,727.00	1,727.00	0.00
014 Vo Ed Family & Consumer Science	1,830.00	2,162.37	-332.37
015 Vo Ed Tech Ed/Industrial Arts	2,170.00	1,833.56	336.44
016 IDEA Preschool	7,956.00	7,956.00	0.00
019 BITTERROOT SYMPHONY/FOUNDATION	0.00	890.43	-890.43
044 IDEA Part B	434,376.60	434,376.60	0.00
070 Vo Ed Business/Marketing	1,758.00	1,663.87	94.13
072 E-Rate	34,361.40	45,845.71	-11,484.31
073 Valentation Foundation Technology Program	33,391.00	32,992.96	398.04
079 Entrepreneur Class	812.15	1,708.44	-896.29
083 Rapp Family Foundation Donation	1,000.00	1,196.62	-196.62
087 Corvallis Track Facility	4,800.00	0.00	4,800.00
088 Drivers Education Program	0.00	5.00	-5.00
090 Nurse Program Donations	35,554.00	28,774.55	6,779.45
104 Indian Ed For All - 2005 Session	0.00	551.69	-551.69
115 NORTHWESTERN ENERGY REBATES	3,973.10	13,921.50	-9,948.40
116 Title I, Part A, Improvement Grants	0.00	350.00	-350.00
117 Indirect Costs to Grants	13,605.00	0.00	13,605.00
119 ARRA - National Clean Diesel Grant	50,344.75	50,344.75	0.00
120 Graduation Matters Montana Grant	4,000.00	0.00	4,000.00
220 Quality Schools Facility Grant	276,456.11	276,456.11	0.00
230 Tuition- 21st Century Grant Program	5,304.51	2,062.64	3,241.87
235 Preschool	14,245.32	4,312.02	9,933.30
241 GREATER RAVALLI FOUNDATION	12,900.00	12,902.00	-2.00
242 Corvallis Community Events Center	2,687.17	1,972.93	714.24
243 U.S. Forest Service - For CWW Program	5,968.35	6,340.32	-371.97
275 Voluntary Subdivision Contributions	1,050.00	0.00	1,050.00
281 DONATIONS	22,411.95	21,400.48	1,011.47
292 Carl Perkins	30,733.00	30,733.00	0.00
307 Title I, Part A, Improving Basic Programs	45,687.44	45,687.22	0.22
308 Title I Improving Basic Programs	414,994.82	414,994.82	0.00
317 Title II Part A	4,889.66	4,889.66	0.00
318 Title II, Part A, Teacher/Principal Train/Recruit	125,262.00	125,262.00	0.00
327 Title II, Part D, Ed Technology	4,393.00	4,393.00	0.00
357 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	5,197.20	5,197.16	0.04
358 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	17,336.03	17,336.03	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
363 21st Century Community Learning	68,000.00	68,000.00	0.00
364 21st Century Community Learning	55,610.00	55,610.00	0.00
761 SLATE Technology Grant - ARRA	456.63	456.63	0.00
Total	<u>1,745,242.19</u>	<u>1,724,307.07</u>	<u>20,935.12</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	29,981.72	24,465.74
1112 District Levy - Personal Property	578.05	553.35
1113 District Levy - Heavy Motor Vehicles	43.16	21.43
1114 District Levy - Pers Prop/Mobile Homes	388.37	213.61
1190 Penalties and Interest on Taxes	241.38	279.92
1340 Fees for Adult Education	3,327.00	2,768.00
1510 Interest Earnings	246.54	236.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,806.22	28,538.86

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	14,732.35	12,945.11
2XX Personal Services - Employee Benefits	0.00	47.35
3XX Purchased Professional and Technical Services	4,000.00	4,153.00
4XX Purchased Property Services	0.00	17.00
5XX Other Purchased Services	3,317.33	2,355.25
6XX Supplies and Materials	5,842.94	14,744.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,892.62	34,262.30

Schedule Of Changes Worksheet

Beginning Fund Balance	24,455.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,538.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,262.30	(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)	18,732.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	18,870.00	19,890.00
1982 Summer Session - Driver's Education Fees	6,120.00	6,120.00
3260 State Driver's Education Reimbursement	10,324.32	9,957.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,314.32	35,967.60

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	24,683.26	25,222.02
4XX Purchased Property Services	1,111.74	0.00
6XX Supplies and Materials	2,150.12	1,664.16
7XX Property and Equipment Acquisition	9,489.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	37,434.60	26,886.18

Schedule Of Changes Worksheet

Beginning Fund Balance	26,074.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,967.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,886.18	(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)	35,156.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1910 Rentals	6,300.00	5,351.60
1920 Contributions/Donations from Private Sources	1,325.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,625.00	5,351.60

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	709.99	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,700.00	1,000.00
3XX Purchased Professional and Technical Services	2,250.00	0.00
4XX Purchased Property Services	3,500.00	750.00
6XX Supplies and Materials	2,000.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,159.99	1,850.00

Schedule Of Changes Worksheet

Beginning Fund Balance	18,259.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,351.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,850.00	(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 2,250.00 (4b)	-2,250.00	
	-2,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,511.26	(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	48,792.76	50,325.45
1112 District Levy - Personal Property	907.54	903.50
1113 District Levy - Heavy Motor Vehicles	58.46	44.48
1114 District Levy - Pers Prop/Mobile Homes	631.31	387.54
1190 Penalties and Interest on Taxes	421.65	493.81
1510 Interest Earnings	739.64	710.41
3281 State Technology Aid	9,263.99	9,160.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,815.35	62,025.93

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	5,927.16
4XX Purchased Property Services	0.00	652.44
5XX Other Purchased Services	3,672.53	0.00
6XX Supplies and Materials	46,102.90	58,479.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	49,775.43	65,058.87

Schedule Of Changes Worksheet

Beginning Fund Balance	30,387.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,025.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,058.87	(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)	27,354.56	(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	246.54	236.81
3445 State Combined Fund School Block Grant	17,106.86	17,106.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,353.40	17,343.67

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	52,363.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,343.67	(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)	69,706.78	(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
1111 District Levy - Real Property	165,383.10	193,737.33
1112 District Levy - Personal Property	3,080.17	3,056.76
1113 District Levy - Heavy Motor Vehicles	259.11	172.08
1114 District Levy - Pers Prop/Mobile Homes	2,146.90	1,463.80
1190 Penalties and Interest on Taxes	1,555.29	1,748.16
1510 Interest Earnings	3,698.20	3,552.07
3120 State Guaranteed Tax Base Aid	164,821.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	340,944.66	203,730.20

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	350,000.00	355,000.00
850 Interest on Debt	20,800.00	10,650.00
860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	371,050.00	365,900.00

Schedule Of Changes Worksheet

Beginning Fund Balance	171,532.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	203,730.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	365,900.00	(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)	9,362.77	(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
1900 Other Revenue from Local Sources	0.00	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	200.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	10,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,295.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	200.00	(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)	1,495.00	(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
1111 District Levy - Real Property	438.59	30.58
1112 District Levy - Personal Property	6.55	6.67
1114 District Levy - Pers Prop/Mobile Homes	54.09	13.05
1190 Penalties and Interest on Taxes	231.66	28.20
1510 Interest Earnings	246.54	236.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	977.43	315.31

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	60,781.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	60,781.82

Schedule Of Changes Worksheet

Beginning Fund Balance	60,781.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	315.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,781.82	(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)
	315.31	(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
1XXX Revenues from Student Activities	222,289.72	220,122.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	222,289.72	220,122.78

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	224,023.02	203,936.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	224,023.02	203,936.40

Schedule Of Changes Worksheet

Beginning Fund Balance	79,736.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	220,122.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	203,936.40	(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)	95,922.43	(5)



Trustees' Financial Summary

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**** Recalculated ****

0731 Corvallis K-12 Schools

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	33,848.96	75,512.40
XX	39X 1XXX 112	Certified Teacher Staff Salaries	150,041.04	152,951.71
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	1,059.75	1,031.94
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	147,784.59	301,677.56
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	73,095.06	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	3,689,165.07	3,734,572.45
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	47,057.08	32,025.53
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,533.52	2,359.89
XX	XXX 26XX 41X	Energy Utility Services	201,487.78	191,331.20
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	246,825.22	58,670.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	58,895.09	527,900.39
XX	XXX 4XXX 73X	Major Equipment-New	16,464.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	201,887.55
b. Related Services Block Grant Entitlement	67,291.38
c. Total Entitlements Subject to Reversion	269,178.93

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	358,007.98
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	668,001.59
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	290,050.51	0.00	0.00	0.00	
280	1XXX	2XX	94,229.19	0.00	0.00	0.00	
280	1XXX	3XX	266.39	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,081.38	0.00	0.00	0.00	
280	1XXX	6XX	13,848.87	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	149,708.45	0.00	0.00	0.00	
280	21XX	2XX	11,913.57	0.00	0.00	0.00	
280	21XX	3XX	32,083.00	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	6,147.40	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	54,740.02	0.00	0.00	0.00	
280	24XX	2XX	13,770.56	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	162.25	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			668,001.59	0.00	0.00	0.00	668,001.59

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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0731 Corvallis K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	307,601.00	0.00	0.00	0.00	307,601.00
Land Improvements	531,607.61	0.00	72,080.00	0.00	603,687.61
Buildings	10,349,802.33	0.00	32,541.50	0.00	10,382,343.83
Machinery and Equipment	1,633,529.55	0.00	120,593.00	80,949.02	1,673,173.53
Construction in Progress	0.00	0.00	365,358.89	0.00	365,358.89
Totals at Historical Cost	12,822,540.49	0.00	590,573.39	80,949.02	13,332,164.86
Less Accumulated Depreciation For:					
Improvement Accum	101,514.15	0.00	33,123.31	0.00	134,637.46
Building Accum	3,429,145.90	0.00	236,482.59	0.00	3,665,628.49
Machinery and Equipment Accum	947,181.50	0.00	112,952.06	80,949.02	979,184.54
Total Accumulated Depreciation	4,477,841.55	0.00	382,557.96	80,949.02	4,779,450.49
Governmental Activities, Capital Assets, net	8,344,698.94	0.00	208,015.43	0.00	8,552,714.37

* 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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0731 Corvallis K-12 Schools

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							
05/15/2003	177,500.00	0.00	177,500.00	0.00	0.00	0.00	0.00
05/15/2003	177,500.00	0.00	177,500.00	0.00	0.00	0.00	0.00
Capital Leases	19,681.00	0.00	19,681.00	0.00	0.00	0.00	0.00
Compensated Absences	121,677.00	0.00	0.00	15,173.00	106,504.00	15,000.00	91,504.00
Other Post Employment Benefits	618,409.00	313,764.00	0.00	0.00	932,173.00	0.00	932,173.00
Total Governmental Activity							
Long-Term Liabilities	1,114,767.00	313,764.00	374,681.00	15,173.00	1,038,677.00	15,000.00	1,023,677.00

* 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.