Trustees' Financial Summary
FY2011-12

Submit ID: 0281-47707742

14 Fergus County
0281 Denton 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: Kelly Bokma **Phone #:** (406) 567-2270

(Signature) (Date)

Chair, Board of Trustees: Sandra Moeller

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Software

Accounting Package: CSA/Infinite Visions

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 #
102	Quality Schools Facility Grant	STATE		NA
152	Title II Part A	FEDERAL		84.367
312	Title II, Part D, Ed Technology	FEDERAL		84.318
322	Title I, Part A, Accountability	FEDERAL		84.348A
460	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
461	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
462	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
801	State OTO Weatherization & Deferred Maintenance	STATE	366	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)	78,099.25	5,975.37	72,758.72	3,083.92
02	Taxes Receivable - Real and Personal (120-149)	4,585.63	1,014.90	0.38	
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	82,684.88	6,990.27	72,759.10	3,083.92
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,585.63	1,014.90	0.38	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,585.63	1,014.90	0.38	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	16,185.27			
48	Fund Balance for Budget	61,913.98	5,975.37	72,758.72	3,083.92
52	TOTAL FUND BALANCE/EQUITY	78,099.25	5,975.37	72,758.72	3,083.92
53	TOTAL LIABILITIES AND FUND BALANCE	82,684.88	6,990.27	72,759.10	3,083.92

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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)		33,777.07	21,997.69	
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)			5,058.81	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		33,777.07	27,056.50	
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		33,777.07	27,056.50	
52	TOTAL FUND BALANCE/EQUITY		33,777.07	27,056.50	
53	TOTAL LIABILITIES AND FUND BALANCE		33,777.07	27,056.50	

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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)			6,426.79	3,377.90
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			6,426.79	3,377.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			6,426.79	3,377.90
52	TOTAL FUND BALANCE/EQUITY			6,426.79	3,377.90
53	TOTAL LIABILITIES AND FUND BALANCE			6,426.79	3,377.90

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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)	15,200.02	6,663.36		167.63
02	Taxes Receivable - Real and Personal (120-149)	283.47			0.14
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	15,483.49	6,663.36		167.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	283.47			0.14
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	283.47			0.14
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	15,200.02	6,663.36		167.63
52	TOTAL FUND BALANCE/EQUITY	15,200.02	6,663.36		167.63
53	TOTAL LIABILITIES AND FUND BALANCE	15,483.49	6,663.36		167.77

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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)	1,536.47	46,329.68		
02	Taxes Receivable - Real and Personal (120-149)		93.73		
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	1,536.47	46,423.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		93.73		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		93.73		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,536.47	46,329.68		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,536.47	46,329.68		
53	TOTAL LIABILITIES AND FUND BALANCE	1,536.47	46,423.41		

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Balance Sheet

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

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Balance Sheet

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

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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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	61,803.96	117,899.93		
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	61,803.96	117,899.93		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	61,803.96	117,899.93		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	61,803.96	117,899.93		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	61,803.96	117,899.93		

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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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Balance Sheet

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

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	234,658.82	252,093.63
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	5,000.00
	1190 Penalties and Interest on Taxes	309.37	2.26
	1510 Interest Earnings	1,104.10	859.07
	1900 Other Revenue from Local Sources	0.00	5.00
	3110 Direct State Aid	170,858.55	198,646.84
	3111 Quality Educator	27,986.40	27,225.90
	3112 At Risk Student	0.00	1,825.55
	3113 Indian Education For All	1,428.00	1,366.80
	3114 American Indian Achievement Gap	1,200.00	2,200.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	16,888.53	10,867.86
	3444 State School Block Grant	36,659.63	36,659.63
	3730 HB645 State Special Education Allowable Costs	543.62	0.00
	6100 Material Prior Period Revenue Adjustments	77.21	0.00
	7800 ARRA - State Fiscal Stabilization Fund	19,279.25	0.00
	7810 Education Jobs Fund	16,115.06	232.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		527,108.54	536,985.52

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	215,132.00	228,639.21
			2XX Personal Services - Employee Benefits	46,656.13	38,754.72
			4XX Purchased Property Services	0.00	52.50
			5XX Other Purchased Services	119.02	0.00
			6XX Supplies and Materials	2,242.66	19,308.59
			810 Dues and Fees	2,730.14	503.49
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	0.00	12,676.62
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	0.00	204.25
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	33,253.00	23,100.00
			2XX Personal Services - Employee Benefits	2,608.32	639.94
			3XX Purchased Professional and Technical Services	6,285.55	851.55
			4XX Purchased Property Services	396.45	684.85
			5XX Other Purchased Services	15,817.44	16,845.39
			6XX Supplies and Materials	2,989.23	3,370.68
			810 Dues and Fees	271.15	3,316.18

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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				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	11,928.65	11,659.30
			2XX Personal Services - Employee Benefits	2,865.78	0.00
			6XX Supplies and Materials	108.05	105.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	16,161.25	12,968.88
			2XX Personal Services - Employee Benefits	3,745.91	2,597.84
			3XX Purchased Professional and Technical Services	3,760.86	4,590.54
			5XX Other Purchased Services	0.00	8.00
			6XX Supplies and Materials	158.29	450.15
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	26,289.78	26,720.16
			2XX Personal Services - Employee Benefits	8,346.33	7,903.03
			3XX Purchased Professional and Technical Services	1,267.32	1,152.47
			4XX Purchased Property Services	15,025.67	18,063.04
			5XX Other Purchased Services	25.00	22.20
			6XX Supplies and Materials	15,977.98	33,741.58
			810 Dues and Fees	70.00	0.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	714.81	1,582.52
			6XX Supplies and Materials	8,059.78	1,433.14
		4XXX Facilities Acquisition and Construction Services			
			2XX Personal Services - Employee Benefits	0.00	2,723.12
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,419.61	14,578.04
			2XX Personal Services - Employee Benefits	611.14	6,434.61
			5XX Other Purchased Services	0.00	57.69
			6XX Supplies and Materials	1,585.48	262.03
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,270.00	1,213.31
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	245.50
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,704.27	6,590.37
			2XX Personal Services - Employee Benefits	1,411.07	1,826.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	470.39	906.07
			2XX Personal Services - Employee Benefits	17.43	20.55

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	49.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,330.14	978.08
			2XX Personal Services - Employee Benefits	81.88	23.32
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	5,715.06	4,980.00
			2XX Personal Services - Employee Benefits	36.59	25.88
			5XX Other Purchased Services	158.00	164.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	19,279.25	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,115.06	232.98
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,222.24	9,459.98
			2XX Personal Services - Employee Benefits	3,244.04	3,008.11
			6XX Supplies and Materials	8,404.29	7,281.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				530,131.49	532,957.04

Schedule Of Changes Worksheet

Beginning Fund Balance						57,885.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						536,985.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						532,957.04	(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	16,185.27	Less Last Year	0.00	(4b)	16,185.27		
						16,185.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						78,099.25	(5)

Trustees' Financial Summary

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0281 Denton Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	23,565.68	53,381.65
	1190 Penalties and Interest on Taxes	30.51	0.23
	1510 Interest Earnings	20.59	179.33
	2220 County On-Schedule Trans Reimb	20,947.50	17,955.00
	3210 State On-Schedule Trans Reimb	20,947.50	17,955.00
	3444 State School Block Grant	1,284.26	1,284.26
	3445 State Combined Fund School Block Grant	0.00	3,384.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,796.04	94,139.49

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	9,900.00
			2XX Personal Services - Employee Benefits	0.00	141.42
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	5,220.00
			2XX Personal Services - Employee Benefits	0.00	1,053.78
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	2,341.88	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	18,587.91	31,385.25
			2XX Personal Services - Employee Benefits	1,066.61	2,793.48
			3XX Purchased Professional and Technical Services	148.25	445.80
			4XX Purchased Property Services	735.17	4,149.15
			6XX Supplies and Materials	442.91	12,524.12
			8XX Other Expenditures	43,473.31	30,387.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,796.04	98,000.00

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						9,835.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						94,139.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						98,000.00	(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)						5,975.37	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	3,969.52	190.17
	1190 Penalties and Interest on Taxes	6.24	17.95
	1510 Interest Earnings	1,065.98	744.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,041.74	952.65

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

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						71,806.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						952.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						72,758.72	(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
	1510 Interest Earnings	52.73	42.74
	1611 National School Lunch Program	8,440.25	11,626.05
	1621 Lunch Sales	14,623.15	18,099.50
	3220 State Food Services Match	116.36	0.00
	4550 Federal Child Nutrition	18,373.88	14,670.62
	6100 Material Prior Period Revenue Adjustments	-87.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,519.35	44,438.91

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	17,736.25	19,224.35
			2XX Personal Services - Employee Benefits	6,440.24	6,179.03
			4XX Purchased Property Services	279.26	1,094.97
			5XX Other Purchased Services	0.00	90.41
			6XX Supplies and Materials	15,010.45	19,832.26
			810 Dues and Fees	208.78	408.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,674.98	46,829.61

Schedule Of Changes Worksheet

Beginning Fund Balance						5,474.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,438.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,829.61	(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)						3,083.92	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	463.23	361.76
	2240 County Retirement Distribution	64,936.39	60,314.35
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,399.62	60,676.11

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	37,426.21	32,913.97
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,085.66	5,108.16
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,663.79	1,638.71
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,947.20	2,191.95
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,599.68	3,759.51
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,784.73	3,204.15
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,839.36	3,306.16
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,007.24
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,174.74	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	38.04	91.02
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	0.00	503.42
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	148.11	94.13
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	695.63	641.87

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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,574.43	3,724.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				60,977.58	58,184.69

Schedule Of Changes Worksheet

Beginning Fund Balance						31,285.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						60,676.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,184.69	(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)						33,777.07	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
102 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	14,349.00
152 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,702.00
312 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	130.00
322 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	22,115.00
460 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
6100 Material Prior Period Revenue Adjustments	-7,379.76
461 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,682.81
6100 Material Prior Period Revenue Adjustments	15,651.50
461 Subtotal	24,334.31
465 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	11,405.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,655.55

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

PRC Program Function Object	2012 Value
102 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	14,349.00
152 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	5,141.00
2XX Personal Services - Employee Benefits	2,061.00
3XX Purchased Professional and Technical Services	250.00
5XX Other Purchased Services	250.00
152 Subtotal	7,702.00
312 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	130.00

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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
322 Title I, Part A, Accountability				
	421 Title I, Part A, Accountability			
		1XXX Instruction		
			1XX Personal Services - Salaries	15,470.00
			2XX Personal Services - Employee Benefits	6,645.00
		322 Subtotal		22,115.00
461 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	314.00
			4XX Purchased Property Services	3,227.00
			5XX Other Purchased Services	2,073.93
			6XX Supplies and Materials	3,067.88
		461 Subtotal		8,682.81

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 52,978.81

Schedule Of Changes Worksheet

Beginning Fund Balance						7,379.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,655.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,978.81	(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)						27,056.50	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Quality Schools Facility Grant	14,349.00	14,349.00	0.00
152 Title II Part A	7,702.00	7,702.00	0.00
312 Title II, Part D, Ed Technology	130.00	130.00	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
322 Title I, Part A, Accountability	22,115.00	22,115.00	0.00
460 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	-7,379.76	0.00	-7,379.76
461 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	24,334.31	8,682.81	15,651.50
465 Miscellaneous Federal Grant thru OPI	11,405.00	0.00	11,405.00
Total	72,655.55	52,978.81	19,676.74

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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	55.19	57.55
	1910 Rentals	841.00	1,968.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	896.19	2,025.55

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	0.00	46.00
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			0.00	46.00

Schedule Of Changes Worksheet

Beginning Fund Balance						4,447.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,025.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46.00	(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)						6,426.79	(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	51.17	34.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51.17	34.57

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						3,343.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34.57	(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)						3,377.90	(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
	1110 District Tax Levy	14,809.57	15,299.13
	1190 Penalties and Interest on Taxes	19.01	0.15
	1510 Interest Earnings	168.46	165.23
	3281 State Technology Aid	530.98	509.31
	5200 Sale or Compensation for Loss of Assets	5,006.30	0.00
	6100 Material Prior Period Revenue Adjustments	270.00	0.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,804.32	15,973.82

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	4,396.10	5,189.95
			4XX Purchased Property Services	249.32	0.00
			6XX Supplies and Materials	12,775.65	8,377.93
			810 Dues and Fees	449.50	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	2,900.00	0.00
			2XX Personal Services - Employee Benefits	18.57	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	0.00	3,250.00
			2XX Personal Services - Employee Benefits	0.00	16.87
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			20,789.14	16,834.75

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,060.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,973.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,834.75	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,200.02	(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	100.93	66.69
	1900 Other Revenue from Local Sources	0.00	500.00
	6100 Material Prior Period Revenue Adjustments	-294.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-193.27	566.69

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	2,105.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,105.96	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						6,096.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						566.69	(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)						6,663.36	(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
	1110 District Tax Levy	23.67	134.95
	1190 Penalties and Interest on Taxes	0.13	0.00
	1510 Interest Earnings	0.84	1.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24.64	136.21

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						31.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						136.21	(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)						167.63	(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	33.24	15.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33.24	15.73

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						1,520.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15.73	(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)						1,536.47	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	4,873.38	5,037.76
	1190 Penalties and Interest on Taxes	0.00	0.02
	1510 Interest Earnings	549.75	445.83
	1900 Other Revenue from Local Sources	0.00	1,629.50
	3445 State Combined Fund School Block Grant	3,384.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,807.15	7,113.11

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,703.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,703.71	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						39,216.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,113.11	(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)						46,329.68	(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	10,214.88	6,059.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	7,704.27	6,590.37
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	750	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	751	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	206,592.00	228,639.21
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	397.58	25.95
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	11,354.62	10,355.96
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00

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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	9,785.75
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	9,785.75

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	3,261.70
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,091.41
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,545.68
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	14,578.04	0.00	0.00	0.00	
280	1XXX	2XX	6,434.61	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	57.69	0.00	0.00	0.00	
280	1XXX	6XX	262.03	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,213.31	0.00	0.00	0.00	
Totals			22,545.68	0.00	0.00	0.00	22,545.68

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	294.00	0.00	0.00	0.00	294.00
Buildings	512,407.00	0.00	0.00	0.00	512,407.00
Machinery and Equipment	311,476.50	0.00	5,901.57	59,268.50	258,109.57
Totals at Historical Cost	824,177.50	0.00	5,901.57	59,268.50	770,810.57
Less Accumulated Depreciation For:					
Building Accum	317,315.95	0.00	13,505.95	0.00	330,821.90
Machinery and Equipment Accum	208,461.05	-0.25	25,035.30	59,268.50	174,227.60
Total Accumulated Depreciation	525,777.00	-0.25	38,541.25	59,268.50	505,049.50
Governmental Activities, Capital Assets, net	298,400.50	0.25	-32,639.68	0.00	265,761.07

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	556.00	0.00	0.00
General Administration (23XX)	812.19	0.00	0.00
Operations and Maintenance (26XX)	338.33	0.00	0.00
Transportation (27XX)	23,100.82	0.00	0.00
Food Service (31XX)	227.96	0.00	0.00
Unallocated	13,505.95	0.00	0.00
Total Depreciation for FY2012	38,541.25	0.00	0.00

*** Has comment.

Trustees' Financial Summary
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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance (7/1/2011)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2012) [a + b - c - d]	(f) Current Portion Due FY2013	(g) Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	12,248.82	4,011.38	0.00	0.00	16,260.20	16,260.20	0.00
Total Governmental Activity Long-Term Liabilities	12,248.82	4,011.38	0.00	0.00	16,260.20	16,260.20	0.00

* 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.