



Trustees' Financial Summary

FY2011-12

Submit ID: 0005-77829040

01 Beaverhead County
0005 Dillon 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: Ramona Glaus

Phone #: (406) 683-4311

(Signature)

(Date)

Chair, Board of Trustees: Jed Petersen

(Signature)

(Date)

County Superintendent: Linda Marsh

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
077	IDEA Part B (Trans from Coop)	FEDERAL	39-9703-77-12	84.027A
132	Gifted and Talented	STATE	01-0005-13-12	State
152	Title II Part A	FEDERAL	01-0005-14-12	84.367
156	Spanish Club	LOCAL		
179	IDEA Preschool (Trans from Coop)	FEDERAL	39-9703-79-12	84.173A
196	Exxon Mobile Grant	LOCAL		
293	Lease/Head Start	LOCAL	None	
322	Title I, Part A, Improving Basic Programs	FEDERAL	01-0005-31-12	84.010A
335	Medicaid	STATE	None	State
336	CSCT-Medicaid	STATE	None	
361	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-11	84.011A
362	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-12	84.011A
372	Quality Schools Facility Grant	STATE		NA
428	State OTO FullTime Kindergarten Startup	STATE		state
465	Title I, Part A, Improvement Grants Academic Achievement	FEDERAL		84.010
650	State OTO Indian Education for All	STATE		state



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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)	605,606.34	91,054.82	65,714.34	42,818.84
02	Taxes Receivable - Real and Personal (120-149)	126,040.95	4,908.32	801.65	
03	Taxes Receivable - Protested (150-159)	76,415.66	4,624.24	498.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	14,677.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	822,739.95	100,587.38	67,014.76	42,818.84
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	202,456.61	9,532.56	1,300.42	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	202,456.61	9,532.56	1,300.42	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	14,677.00			
37	Reserve for Encumbrances (953)	193,282.58	16,057.34		1,475.00
48	Fund Balance for Budget	412,323.76	74,997.48	65,714.34	41,343.84
52	TOTAL FUND BALANCE/EQUITY	620,283.34	91,054.82	65,714.34	42,818.84
53	TOTAL LIABILITIES AND FUND BALANCE	822,739.95	100,587.38	67,014.76	42,818.84



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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)		327,611.09	161,488.78	
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)			455.20	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		327,611.09	161,943.98	
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)			14,727.48	
48	Fund Balance for Budget		327,611.09	147,216.50	
52	TOTAL FUND BALANCE/EQUITY		327,611.09	161,943.98	
53	TOTAL LIABILITIES AND FUND BALANCE		327,611.09	161,943.98	



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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)				27,878.18
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				27,878.18
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				27,878.18
52	TOTAL FUND BALANCE/EQUITY				27,878.18
53	TOTAL LIABILITIES AND FUND BALANCE				27,878.18



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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)	2,423.33	2,838.47		51,906.72
02	Taxes Receivable - Real and Personal (120-149)	4,785.55			34,954.25
03	Taxes Receivable - Protested (150-159)	2,913.92			9,064.83
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	10,122.80	2,838.47		95,925.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,699.47			44,019.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,699.47			44,019.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,423.33	2,838.47		51,906.72
52	TOTAL FUND BALANCE/EQUITY	2,423.33	2,838.47		51,906.72
53	TOTAL LIABILITIES AND FUND BALANCE	10,122.80	2,838.47		95,925.80



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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)	1,896,024.08			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,896,024.08			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,896,024.08			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,896,024.08			
53	TOTAL LIABILITIES AND FUND BALANCE	1,896,024.08			



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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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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)		19,500.00	57,748.07	
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		19,500.00	57,748.07	
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		19,500.00	57,748.07	
52	TOTAL FUND BALANCE/EQUITY		19,500.00	57,748.07	
53	TOTAL LIABILITIES AND FUND BALANCE		19,500.00	57,748.07	



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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)	202,428.66	733,492.18		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	202,428.66	733,492.18		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	202,428.66	733,492.18		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	202,428.66	733,492.18		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	202,428.66	733,492.18		



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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1,300,186.23	1,338,571.52
1510 Interest Earnings	563.63	294.59
1900 Other Revenue from Local Sources	1,343.96	6.02
3110 Direct State Aid	1,397,610.58	1,673,125.51
3111 Quality Educator	154,837.80	157,879.80
3112 At Risk Student	0.00	20,700.04
3113 Indian Education For All	14,280.00	14,320.80
3114 American Indian Achievement Gap	2,800.00	3,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	165,519.77	169,931.34
3120 State Guaranteed Tax Base Aid	633,629.78	626,506.61
3444 State School Block Grant	335,378.97	335,378.97
3730 HB645 State Special Education Allowable Costs	5,945.85	0.00
7800 ARRA - State Fiscal Stabilization Fund	157,702.88	0.00
7810 Education Jobs Fund	131,820.01	1,962.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,301,619.46	4,341,677.49

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,747,826.98	2,064,304.49
2XX Personal Services - Employee Benefits	275,364.42	273,188.76
3XX Purchased Professional and Technical Services	0.00	789.44
4XX Purchased Property Services	701.00	6,566.15
5XX Other Purchased Services	582.98	1,960.76
6XX Supplies and Materials	174,479.28	255,536.04
8XX Other Expenditures	86.40	778.94
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	326.00	387.00
5XX Other Purchased Services	1,503.96	1,071.47
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	98,803.08	102,918.00
2XX Personal Services - Employee Benefits	27,387.86	27,342.18
222X Educational Media Services		
1XX Personal Services - Salaries	101,458.34	80,973.00
2XX Personal Services - Employee Benefits	670.17	472.82
3XX Purchased Professional and Technical Services	1,349.00	1,086.25
6XX Supplies and Materials	5,134.66	5,098.22
23XX Support Services - General Administration		
1XX Personal Services - Salaries	115,702.55	119,510.58



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	12,939.10	9,647.80
			5XX Other Purchased Services	2,005.03	1,872.16
			810 Dues and Fees	656.00	656.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	210,953.36	213,002.12
			2XX Personal Services - Employee Benefits	45,006.02	41,365.04
			5XX Other Purchased Services	2,445.05	634.79
			6XX Supplies and Materials	0.00	52.74
			810 Dues and Fees	867.00	875.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	40,675.25	41,895.26
			2XX Personal Services - Employee Benefits	9,728.54	10,697.50
			3XX Purchased Professional and Technical Services	22,849.09	5,273.30
			5XX Other Purchased Services	78,697.71	43,822.49
			6XX Supplies and Materials	2,958.19	1,158.11
			810 Dues and Fees	16,600.45	17,773.45
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	142,758.50	145,731.07
			2XX Personal Services - Employee Benefits	31,180.34	32,650.87
			3XX Purchased Professional and Technical Services	23,714.61	107,632.30
			4XX Purchased Property Services	154,994.98	139,079.97
			5XX Other Purchased Services	0.00	188.75
			6XX Supplies and Materials	64,354.48	58,862.04
			7XX Property and Equipment Acquisition	60,057.92	37,284.82
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	295,553.17	319,647.74
			2XX Personal Services - Employee Benefits	67,194.87	50,146.70
			3XX Purchased Professional and Technical Services	26,693.44	20,835.05
			5XX Other Purchased Services	2,866.92	2,372.36
			6XX Supplies and Materials	16,556.26	17,806.81
	21XX Support Services - Students				
			1XX Personal Services - Salaries	19,211.68	30,391.52
			2XX Personal Services - Employee Benefits	11.70	5,489.18
	780 ARRA - State Fiscal Stabilization Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	157,702.88	0.00
	781 Education Jobs Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries	131,820.01	1,962.29
	999 Undistributed				



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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
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	25,000.00	5,978.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,217,429.23</u>	<u>4,306,769.33</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					583,849.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,341,677.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,306,769.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	14,677.00	Less Last Year	5,910.00	(4a)	8,767.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	193,282.58	Less Last Year	200,524.39	(4b)	-7,241.81	
					1,525.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					620,283.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	73,545.47	37,061.86
1510 Interest Earnings	775.15	405.13
2220 County On-Schedule Trans Reimb	0.00	646.80
3210 State On-Schedule Trans Reimb	0.00	646.80
3444 State School Block Grant	7,338.29	7,338.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,658.91	46,098.88

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	7,979.17	8,218.75
2XX Personal Services - Employee Benefits	50.24	44.92
25XX Support Services - Business		
1XX Personal Services - Salaries	3,697.75	3,808.66
2XX Personal Services - Employee Benefits	972.33	969.52
6XX Supplies and Materials	0.00	3,456.34
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,052.56	3,007.84
2XX Personal Services - Employee Benefits	226.22	188.96
6XX Supplies and Materials	0.00	4,425.00
7XX Property and Equipment Acquisition	0.00	19,076.47
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	633.99
2XX Personal Services - Employee Benefits	0.00	234.42
5XX Other Purchased Services	53,110.37	48,972.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,088.64	93,037.33



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						121,935.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,098.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						93,037.33	(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	16,057.34	Less Last Year	0.00	(4b)		16,057.34	
						16,057.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						91,054.82	(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	8,441.20	8,700.07
1510 Interest Earnings	437.50	228.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,878.70	8,928.75

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		56,785.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8,928.75	(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)		65,714.34	(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	121,825.05	101,612.13
3220 State Food Services Match	717.50	0.00
4550 Federal Child Nutrition	133,933.59	139,461.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	256,476.14	241,073.47

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	109,525.51	100,052.31
2XX Personal Services - Employee Benefits	45,973.18	36,078.77
4XX Purchased Property Services	4,791.67	1,958.31
5XX Other Purchased Services	10,730.22	16,105.77
6XX Supplies and Materials	94,044.19	89,042.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	265,064.77	243,237.67

Schedule Of Changes Worksheet

Beginning Fund Balance	43,508.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	241,073.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	243,237.67	(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	1,475.00	
Less Last Year	0.00	(4b)
	1,475.00	
	1,475.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,818.84	(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	2,971.80	1,324.18
2240 County Retirement Distribution	489,650.60	433,385.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	492,622.40	434,709.20

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	294,186.71	310,889.21
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	14,880.46	15,479.07
222X Educational Media Services		
2XX Personal Services - Employee Benefits	15,273.58	12,429.24
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	17,969.09	18,725.53
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	31,195.66	31,509.18
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,033.35	6,226.91
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,744.70	20,678.45
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	47.36
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	45,394.68	48,810.51
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	4,396.39
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	15,349.44	16,251.60
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	13,548.65	11,796.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	473,576.32	497,240.09



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						390,141.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						434,709.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						497,240.09	(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)						327,611.09	(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
077 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	145,514.00
132 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,617.00
152 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	77,698.00
179 IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	7,864.00
293 Lease/Head Start	
3290 State - Other State Grants	9,900.00
322 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	167,913.00
335 Medicaid	
3354 Medicaid - Speech Therapy	11,440.50
336 CSCT-Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	314,338.14
361 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	6,954.09
362 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	3,758.20
465 Title I, Part A, Improvement Grants Academic Achie	
4650 Federal Miscellaneous Grants from OPI	7,794.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	754,790.93

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

PRC Program Function Object	2012 Value
077 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	84,335.33
2XX Personal Services - Employee Benefits	24,740.27
21XX Support Services - Students	
1XX Personal Services - Salaries	29,891.52
2XX Personal Services - Employee Benefits	6,546.88
077 Subtotal	145,514.00
132 Gifted and Talented	



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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
336 CSCT-Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	306,948.04
361 Title I, Part C, Migrant Ed	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	4,809.17
2XX Personal Services - Employee Benefits	759.68
5XX Other Purchased Services	271.00
6XX Supplies and Materials	1,112.74
361 Subtotal	6,952.59
362 Title I, Part C, Migrant Ed	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	1,387.50
2XX Personal Services - Employee Benefits	115.73
5XX Other Purchased Services	2,254.15
362 Subtotal	3,757.38
372 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	4,846.50
428 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	3,469.40
650 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	269.32
6XX Supplies and Materials	354.79
650 Subtotal	624.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	738,287.03



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						130,712.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						754,790.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						738,287.03	(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	14,727.48	Less Last Year	0.00	(4b)		14,727.48	
						14,727.48	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						161,943.98	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
077 IDEA Part B (Trans from Coop)	145,514.00	145,514.00	0.00
132 Gifted and Talented	1,617.00	1,616.38	0.62
152 Title II Part A	77,698.00	77,698.00	0.00
156 Spanish Club	0.00	9.89	-9.89
179 IDEA Preschool (Trans from Coop)	7,864.00	7,864.00	0.00
196 Exxon Mobile Grant	0.00	77.49	-77.49
293 Lease/Head Start	9,900.00	6,957.50	2,942.50
322 Title I, Part A, Improving Basic Programs	167,913.00	167,912.32	0.68
335 Medicaid	11,440.50	4,039.43	7,401.07
336 CSCT-Medicaid	314,338.14	306,948.04	7,390.10
361 Title I, Part C, Migrant Ed	6,954.09	6,952.59	1.50
362 Title I, Part C, Migrant Ed	3,758.20	3,757.38	0.82
372 Quality Schools Facility Grant	0.00	4,846.50	-4,846.50
428 State OTO FullTime Kindergarten Startup	0.00	3,469.40	-3,469.40
465 Title I, Part A, Improvement Grants Academic Achievement	7,794.00	0.00	7,794.00
650 State OTO Indian Education for All	0.00	624.11	-624.11
Total	<u>754,790.93</u>	<u>738,287.03</u>	<u>16,503.90</u>



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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
5300 Operating Transfers from Other Funds	25,000.00	5,978.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,000.00	5,978.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	3,099.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,099.82

Schedule Of Changes Worksheet

Beginning Fund Balance	25,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,978.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,099.82	(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)	27,878.18	(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	49,181.31	50,694.64
1900 Other Revenue from Local Sources	85.00	0.00
3281 State Technology Aid	4,300.27	4,332.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,566.58	55,027.04

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	3,007.50	541.50
4XX Purchased Property Services	15,255.48	15,101.66
5XX Other Purchased Services	156.60	1,025.00
6XX Supplies and Materials	27,599.53	45,531.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	46,019.11	62,199.56

Schedule Of Changes Worksheet

Beginning Fund Balance	9,595.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,027.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,199.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,423.33	(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	24.90	13.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24.90	13.03

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	2,825.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,838.47	(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	17,292.74	561,654.54
3120 State Guaranteed Tax Base Aid	0.00	167,805.38
4100 Federal Miscellaneous Grants - Direct from Feds	0.00	340,941.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,292.74	1,070,401.69

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	16,495.70	16,495.70
850 Interest on Debt	0.00	1,007,648.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,495.70	1,024,144.10

Schedule Of Changes Worksheet

Beginning Fund Balance	5,649.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,070,401.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,024,144.10	(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)	51,906.72	(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	13,834.52	20,712.86
5110 Sale of Bonds	9,405,000.00	0.00
5200 Sale or Compensation for Loss of Assets	734.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,419,568.55	20,712.86

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	616,924.80	6,895,203.69
8XX Other Expenditures	44,800.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	661,724.80	6,895,703.69

Schedule Of Changes Worksheet

Beginning Fund Balance	8,771,014.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,712.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,895,703.69	(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)	1,896,024.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	19,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	19,500.00

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	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,500.00	(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)	19,500.00	(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	96,621.99	57,500.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,621.99	57,500.02

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	104,791.31	51,810.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,791.31	51,810.23

Schedule Of Changes Worksheet

Beginning Fund Balance	52,058.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,500.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,810.23	(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)	57,748.07	(5)



Trustees' Financial Summary

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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	86,465.28	81,965.62
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	82,430.76	84,335.33
XX	457 1XXX 112	Certified Teacher Staff Salaries	6,717.77	6,794.09
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	1,960,839.97	1,975,653.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	91,327.83	101,951.01
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,272.61	1,760.27
XX	XXX 26XX 41X	Energy Utility Services	117,145.19	111,950.70
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	616,924.80	6,895,203.69
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	104,782.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	104,782.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	34,925.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	150,886.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	446,689.36
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	319,647.74	0.00	0.00	0.00
280	1XXX	2XX	50,146.70	0.00	0.00	0.00
280	1XXX	3XX	20,835.05	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,372.36	0.00	0.00	0.00
280	1XXX	6XX	17,806.81	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	30,391.52	0.00	0.00	0.00
280	21XX	2XX	5,489.18	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			446,689.36	0.00	0.00	446,689.36

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	Adjustments	Additions	Removals	Ending Balance
Land	72,500.00	0.00	0.00	0.00	72,500.00
Land Improvements	451,508.87	0.00	19,076.47	0.00	470,585.34
Buildings	2,273,723.94	0.00	0.00	0.00	2,273,723.94
Machinery and Equipment	235,114.53	0.00	8,005.00	5,963.56	237,155.97
Construction in Progress	616,924.80	0.00	7,009,019.07	0.00	7,625,943.87
Totals at Historical Cost	3,649,772.14	0.00	7,036,100.54	5,963.56	10,679,909.12
Less Accumulated Depreciation For:					
Improvement Accum	299,420.87	0.00	0.00	0.00	299,420.87
Building Accum	1,274,029.87	0.00	0.00	0.00	1,274,029.87
Machinery and Equipment Accum	187,110.54	0.00	0.00	0.00	187,110.54
Total Accumulated Depreciation	1,760,561.28	0.00	0.00	0.00	1,760,561.28
Governmental Activities, Capital Assets, net	1,889,210.86	0.00	7,036,100.54	5,963.56	8,919,347.84

* 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)	29,950.87	0.00	0.00
Operations and Maintenance (26XX)	34,674.92	0.00	0.00
Total Depreciation for FY2012	64,625.79	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
12/28/2010	9,500,000.00	0.00	250,000.00	0.00	9,250,000.00	385,000.00	8,865,000.00
Capital Leases	13,974.60	0.00	6,535.17	0.00	7,439.43	6,852.44	586.99
Compensated Absences	322,512.00	22,292.00	0.00	0.00	344,804.00	103,441.00	241,363.00
Special Improvements (SIDs)	145,735.17	0.00	8,288.02	0.00	137,447.15	8,764.10	128,683.05
Total Governmental Activity	9,982,221.77	22,292.00	264,823.19	0.00	9,739,690.58	504,057.54	9,235,633.04
Long-Term Liabilities							

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

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