Trustees' Financial Summary
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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: Charlotte Morigeau **Phone #:** (406) 246-3566

(Signature) (Date)

Chair, Board of Trustees: Greg Landon

(Signature) (Date)

County Superintendent: Kathy McEldery

(Signature) (Date)

Software

Accounting Package: Foxie Lady

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

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

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

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
335	Medicaid	STATE		State
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
367	State OTO FullTime Kindergarten Startup	STATE		state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
413	Title VII, Indian Education	FEDERAL		84.060
414	Johnson O'Malley (JOM)	FEDERAL		15.130
434	21st Century Community Learning	FEDERAL	4508091713	84.287
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
471	GEAR UP	FEDERAL		84.334
494	Schoolwide Projects	FEDERAL		federal
840	Daycare/Preschool	LOCAL	Dixon	

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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)	40,318.56	14,440.28		18,930.01
02	Taxes Receivable - Real and Personal (120-149)	3,594.54	1,163.70		
03	Taxes Receivable - Protested (150-159)	0.03	0.01		
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	43,913.13	15,603.99		18,930.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,594.57	1,163.71		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,594.57	1,163.71		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	40,318.56	14,440.28		18,930.01
52	TOTAL FUND BALANCE/EQUITY	40,318.56	14,440.28		18,930.01
53	TOTAL LIABILITIES AND FUND BALANCE	43,913.13	15,603.99		18,930.01

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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)	3,810.75	51,905.39	72,169.05	562.15
02	Taxes Receivable - Real and Personal (120-149)				24.41
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,249.25	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,810.75	51,905.39	77,418.30	586.56
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				24.41
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				24.41
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,810.75	51,905.39	77,418.30	562.15
52	TOTAL FUND BALANCE/EQUITY	3,810.75	51,905.39	77,418.30	562.15
53	TOTAL LIABILITIES AND FUND BALANCE	3,810.75	51,905.39	77,418.30	586.56

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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)			5,632.18	
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			5,632.18	
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			5,632.18	
52	TOTAL FUND BALANCE/EQUITY			5,632.18	
53	TOTAL LIABILITIES AND FUND BALANCE			5,632.18	

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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)			1,136,671.31	
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			1,136,671.31	
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			1,136,671.31	
52	TOTAL FUND BALANCE/EQUITY			1,136,671.31	
53	TOTAL LIABILITIES AND FUND BALANCE			1,136,671.31	

Trustees' Financial Summary

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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)	1,229.13	213.34		
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	1,229.13	213.34		
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)				
48	Fund Balance for Budget	1,229.13	213.34		
52	TOTAL FUND BALANCE/EQUITY	1,229.13	213.34		
53	TOTAL LIABILITIES AND FUND BALANCE	1,229.13	213.34		

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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)				
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				
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				
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	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)			28,070.31	4,077.52
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			28,070.31	4,077.52
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			28,070.31	4,077.52
52	TOTAL FUND BALANCE/EQUITY			28,070.31	4,077.52
53	TOTAL LIABILITIES AND FUND BALANCE			28,070.31	4,077.52

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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)	22,825.43	74,294.09		
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	22,825.43	74,294.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	22,825.43	74,294.09		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	22,825.43	74,294.09		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	22,825.43	74,294.09		

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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				

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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	48,360.86	44,681.29
	1190 Penalties and Interest on Taxes	328.10	169.44
	1510 Interest Earnings	1,054.88	429.82
	1900 Other Revenue from Local Sources	0.00	359.88
	3110 Direct State Aid	162,709.06	192,090.88
	3111 Quality Educator	26,465.40	27,444.92
	3112 At Risk Student	0.00	16,904.39
	3113 Indian Education For All	1,366.80	1,346.40
	3114 American Indian Achievement Gap	7,000.00	8,000.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	21,727.13	22,973.79
	3120 State Guaranteed Tax Base Aid	132,502.08	131,212.80
	3444 State School Block Grant	10,003.17	10,003.17
	3730 HB645 State Special Education Allowable Costs	526.63	0.00
	7800 ARRA - State Fiscal Stabilization Fund	18,359.68	0.00
	7810 Education Jobs Fund	15,346.41	225.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		445,750.20	455,842.07

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	96,195.07	161,994.19
			2XX Personal Services - Employee Benefits	30,768.21	38,160.52
			6XX Supplies and Materials	24,559.82	20,258.02
		21XX Support Services - Students			
			1XX Personal Services - Salaries	1,216.75	7,555.00
			2XX Personal Services - Employee Benefits	17.76	93.02
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	5,000.00	5,500.00
		222X Educational Media Services			
			6XX Supplies and Materials	1,017.84	1,191.69
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	53,129.82	50,231.52
			2XX Personal Services - Employee Benefits	7,423.90	7,260.06
			3XX Purchased Professional and Technical Services	1,500.00	0.00
			5XX Other Purchased Services	12,147.00	592.24
			6XX Supplies and Materials	10.00	10.00
			810 Dues and Fees	405.00	0.00
		25XX Support Services - Business			

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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				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	16,803.26	21,693.78
			2XX Personal Services - Employee Benefits	6,521.33	7,181.51
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	41,309.35	46,931.81
			2XX Personal Services - Employee Benefits	13,581.33	6,650.95
			4XX Purchased Property Services	8,534.19	0.00
			6XX Supplies and Materials	25,450.98	5,341.87
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,353.03	18,614.68
			2XX Personal Services - Employee Benefits	7,080.69	7,666.30
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	18,038.00	18,841.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	1,366.80	1,346.40
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,359.68	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	15,346.41	225.29
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	18,252.09	17,354.36
			2XX Personal Services - Employee Benefits	7,907.42	1,344.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				449,295.73	446,038.27

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						30,514.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						455,842.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						446,038.27	(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)						40,318.56	(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	8,477.45	0.00
	1111 District Levy - Real Property	0.00	20,010.62
	1190 Penalties and Interest on Taxes	97.14	44.43
	1510 Interest Earnings	138.65	76.38
	2220 County On-Schedule Trans Reimb	12,445.71	11,683.64
	3210 State On-Schedule Trans Reimb	12,626.73	11,683.64
	3444 State School Block Grant	672.37	672.37
	3445 State Combined Fund School Block Grant	122.17	122.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,580.22	44,293.25

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	4,243.60
			2XX Personal Services - Employee Benefits	0.00	628.30
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	3,170.20
			2XX Personal Services - Employee Benefits	0.00	591.94
		27XX Student Transportation Services			
			5XX Other Purchased Services	35,105.38	35,833.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,105.38	44,467.78

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						14,614.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,293.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,467.78	(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)						14,440.28	(5)

Trustees' Financial Summary

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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	242.10	161.28
	1632 Daily Adult Sales	1,347.00	1,556.00
	4550 Federal Child Nutrition	50,197.74	49,236.73
	4552 Fresh Fruit And Vegetable	3,736.61	4,338.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		55,523.45	55,292.57

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

PRC	Program	Function	Object	2011 Value	2012 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			1XX Personal Services - Salaries	1,080.00	1,242.00
			6XX Supplies and Materials	2,640.28	3,152.96
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	710.00	722.00
			2XX Personal Services - Employee Benefits	34.07	6,950.97
			4XX Purchased Property Services	3,384.80	867.65
			6XX Supplies and Materials	40,632.94	41,817.41
			8XX Other Expenditures	1,014.07	1,430.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,496.16	56,183.26

Schedule Of Changes Worksheet

Beginning Fund Balance						19,820.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,292.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,183.26	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,930.01	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	51.33	32.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51.33	32.63

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						3,778.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						32.63	(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)						3,810.75	(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	614.31	421.17
	2240 County Retirement Distribution	62,509.48	57,297.40
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,123.79	57,718.57

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	23,160.05	24,523.67
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	517.60
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,694.29	8,003.60
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,767.16	8,124.67
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	5,214.92	6,471.17
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,597.17	2,664.51
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	4,708.89	4,806.79
	840 Custody and Child Care Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	775.91	1,250.68
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,542.04	2,662.34
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			55,460.43	59,025.03

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						53,211.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,718.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,025.03	(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	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						51,905.39	(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
335 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	83,223.10
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,899.00
413 Title VII, Indian Education	
4130 Title VII Indian Education	9,028.00
434 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	71,400.00
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	21,793.00
465 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	3,897.00
471 GEAR UP	
1900 Other Revenue from Local Sources	5,249.25
494 Schoolwide Projects	
4940 Schoolwide Program	152,078.00
840 Daycare/Preschool	
1945 Fees - Users/Resale of Supplies	12,348.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	366,915.42

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

PRC Program Function Object	2012 Value
335 Medicaid	
361 Services for Significant Needs Students	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	83,223.10
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	7,899.00
413 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	6,133.00
2XX Personal Services - Employee Benefits	947.59
6XX Supplies and Materials	1,015.22
8XX Other Expenditures	932.19

Trustees' Financial Summary

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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
		413 Subtotal		9,028.00
414 Johnson O'Malley (JOM)				
	414 Federal Johnson O'Malley (JOM)			
		221X Improvement of Instruction Services		
			6XX Supplies and Materials	1,691.99
434 21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers			
		1XXX Instruction		
			1XX Personal Services - Salaries	42,667.42
			2XX Personal Services - Employee Benefits	13,211.64
			3XX Purchased Professional and Technical Services	1,200.00
			4XX Purchased Property Services	1,836.00
			5XX Other Purchased Services	300.00
			6XX Supplies and Materials	6,024.99
		21XX Support Services - Students		
			5XX Other Purchased Services	587.43
			6XX Supplies and Materials	1,688.08
		27XX Student Transportation Services		
			1XX Personal Services - Salaries	1,112.00
			2XX Personal Services - Employee Benefits	124.58
			5XX Other Purchased Services	2,647.86
		434 Subtotal		71,400.00
456 IDEA Part B (Trans from Coop)				
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	18,841.00
			2XX Personal Services - Employee Benefits	2,952.00
		456 Subtotal		21,793.00
471 GEAR UP				
	471 GEAR UP			
		1XXX Instruction		
			1XX Personal Services - Salaries	569.00
			2XX Personal Services - Employee Benefits	106.00
			6XX Supplies and Materials	4,574.25
		471 Subtotal		5,249.25
494 Schoolwide Projects				
	494 Schoolwide Program			
		1XXX Instruction		
			1XX Personal Services - Salaries	104,745.91
			2XX Personal Services - Employee Benefits	39,435.93

Trustees' Financial Summary

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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
494 Schoolwide Projects				
	494 Schoolwide Program			
		21XX Support Services - Students		
			8XX Other Expenditures	500.00
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	7,409.72
		23XX Support Services - General Administration		
			1XX Personal Services - Salaries	4,420.42
			2XX Personal Services - Employee Benefits	735.57
		25XX Support Services - Business		
			1XX Personal Services - Salaries	3,509.44
			2XX Personal Services - Employee Benefits	542.63
		494 Subtotal		161,299.62
840 Daycare/Preschool				
	840 Custody and Child Care Services			
		33XX Community Services		
			1XX Personal Services - Salaries	11,810.41
			2XX Personal Services - Employee Benefits	1,132.78
			8XX Other Expenditures	244.13
		840 Subtotal		13,187.32

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 374,771.28

Schedule Of Changes Worksheet

Beginning Fund Balance						85,274.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						366,915.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						374,771.28	(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)						77,418.30	(5)

Trustees' Financial Summary

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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
335 Medicaid	83,223.10	83,223.10	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,899.00	7,899.00	0.00
413 Title VII, Indian Education	9,028.00	9,028.00	0.00
414 Johnson O'Malley (JOM)	0.00	1,691.99	-1,691.99
434 21st Century Community Learning	71,400.00	71,400.00	0.00
456 IDEA Part B (Trans from Coop)	21,793.00	21,793.00	0.00
465 Title I, Part A, Improvement Grants	3,897.00	0.00	3,897.00
471 GEAR UP	5,249.25	5,249.25	0.00
494 Schoolwide Projects	152,078.00	161,299.62	-9,221.62
840 Daycare/Preschool	12,348.07	13,187.32	-839.25
Total	366,915.42	374,771.28	-7,855.86

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	314.88	268.65
	1190 Penalties and Interest on Taxes	2.39	1.18
	1510 Interest Earnings	8.37	5.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		325.64	274.83

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

PRC	Program	Function	Object	2011 Value	2012 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			5XX Other Purchased Services	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				300.00	300.00

Schedule Of Changes Worksheet

Beginning Fund Balance						587.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						274.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						300.00	(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)						562.15	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	162.09	77.09
	1910 Rentals	19,290.00	16,520.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,452.09	16,597.09

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

PRC	Program	Function	Object	2011 Value	2012 Value
	890 Other Community Services				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	480.00
		33XX Community Services			
			8XX Other Expenditures	0.00	250.00
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	0.00	6,933.89
			4XX Purchased Property Services	7,219.38	11,177.63
			6XX Supplies and Materials	948.76	1,398.85
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	10,485.00	0.00
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			18,653.14	20,240.37

Schedule Of Changes Worksheet

Beginning Fund Balance						9,275.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,597.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,240.37	(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)						5,632.18	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	12,170.63	9,130.00
	1900 Other Revenue from Local Sources	5,544.00	5,083.33
	4820 Federal Impact Aid - Title VIII	185,788.04	256,208.18
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	203,502.67	270,421.51

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	3,591.49
			6XX Supplies and Materials	365.00	9,560.46
		222X Educational Media Services			
			6XX Supplies and Materials	538.00	154.95
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	10,617.50	9,525.50
			4XX Purchased Property Services	410.85	1,322.63
			5XX Other Purchased Services	1,499.97	16,602.62
			6XX Supplies and Materials	750.00	7,656.16
			8XX Other Expenditures	740.39	3,020.44
		25XX Support Services - Business			
			1XX Personal Services - Salaries	32,115.79	32,446.00
			2XX Personal Services - Employee Benefits	1,985.34	4,724.20
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	5,475.56	13,391.55
			6XX Supplies and Materials	3,886.35	26,280.10
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	4,400.93	4,539.53
			850 Interest on Debt	197.83	111.34
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	720.39	158.55
			6XX Supplies and Materials	99.03	425.05
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	14,707.59	15,149.00
	840 Custody and Child Care Services				
		33XX Community Services			
			8XX Other Expenditures	4,399.42	4,988.65

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,909.94	153,648.22

Schedule Of Changes Worksheet

Beginning Fund Balance						1,019,898.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						270,421.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						153,648.22	(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)						1,136,671.31	(5)

Trustees' Financial Summary

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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
	1510 Interest Earnings	223.10	85.23
	1900 Other Revenue from Local Sources	8,640.00	0.00
	3281 State Technology Aid	522.64	542.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,385.74	627.61

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

PRC	Program	Function	Object	2011 Value	2012 Value
	465 Federal Miscellaneous Grants from OPI				
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	10,560.00	19,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,560.00	19,200.00

Schedule Of Changes Worksheet

Beginning Fund Balance						19,801.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						627.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,200.00	(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)						1,229.13	(5)

Trustees' Financial Summary

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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	2.88	1.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2.88	1.83

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						211.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1.83	(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)						213.34	(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
	1510 Interest Earnings	9,180.29	7,105.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,180.29	7,105.38

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	10,486.76	8,730.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,486.76	8,730.63

Schedule Of Changes Worksheet

Beginning Fund Balance						29,695.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,105.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,730.63	(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)						28,070.31	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	47.12	28.93
	1900 Other Revenue from Local Sources	0.00	700.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47.12	728.93

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						3,348.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						728.93	(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)						4,077.52	(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	17,353.03	18,614.86
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	18,038.00	18,841.00
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	202,549.84	240,614.62
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	7,325.87	11,082.85
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	1,017.84	1,302.69
XX	XXX	26XX	41X	Energy Utility Services	7,040.21	8,732.46
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	9,936.30
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	9,936.30

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	3,311.88
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,308.20
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	60,854.58
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: 96%

Trustees' Financial Summary
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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,614.68	0.00	0.00	0.00	
280	1XXX	2XX	7,666.30	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	158.55	
280	1XXX	6XX	0.00	0.00	0.00	425.05	
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	18,841.00	0.00	0.00	15,149.00	
Totals			45,121.98	0.00	0.00	15,732.60	60,854.58

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	11,500.00	0.00	0.00	0.00	11,500.00
Buildings	559,251.59	26,456.06	71,491.00	0.00	657,198.65
Machinery and Equipment	61,245.70	0.00	0.00	0.00	61,245.70
Construction in Progress	26,456.06	0.00	0.00	26,456.06	0.00
Totals at Historical Cost	658,453.35	26,456.06	71,491.00	26,456.06	729,944.35
Less Accumulated Depreciation For:					
Building Accum	168,812.12	0.00	16,585.93	0.00	185,398.05
Machinery and Equipment Accum	39,202.25	0.00	2,832.96	0.00	42,035.21
Total Accumulated Depreciation	208,014.37	0.00	19,418.89	0.00	227,433.26
Governmental Activities, Capital Assets, net	450,438.98	26,456.06	52,072.11	26,456.06	502,511.09

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

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

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

*** Has comment.

Trustees' Financial Summary
FY2011-12

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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	24,458.10	0.00	0.00	422.08	24,036.02	0.00	24,036.02
Loans Payable	6,935.77	0.00	4,539.53	0.00	2,396.24	2,305.48	90.76
Total Governmental Activity Long-Term Liabilities	31,393.87	0.00	4,539.53	422.08	26,432.26	2,305.48	24,126.78

* 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.