



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0648-90683746**

**36 Phillips County  
0648 Dodson K-12**

**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:** Connie Jones

**Phone #:** (406) 383-4361

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Iris Kill Eagle

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Vivian Taylor

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
142	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A091114	84.358A
152	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A091115	84.358A
298	Jobs for Montana Graduates	STATE		State
299	Medicaid	STATE		State
311	Title VII, Indian Education	FEDERAL	S060A100422	84.060
312	Title VII, Indian Education	FEDERAL	S060A110422	84.060
411	Title I, Part A, Accountability	FEDERAL		84.348A
412	Schoolwide Projects	FEDERAL		federal
512	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
650	State OTO Indian Education for All	STATE		state



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	79,614.18	29,057.96		8,433.72
02	Taxes Receivable - Real and Personal (120-149)	27,674.61	12,756.82		
03	Taxes Receivable - Protested (150-159)	2,037.93	938.20		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	109,326.72	42,752.98		8,433.72
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	29,712.54	13,695.02		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	29,712.54	13,695.02		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	79,614.18	29,057.96		8,433.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>	79,614.18	29,057.96		8,433.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	109,326.72	42,752.98		8,433.72



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		41,503.38	5,842.78	8,704.56
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		41,503.38	5,842.78	8,704.56
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		41,503.38	5,842.78	8,704.56
52	<b>TOTAL FUND BALANCE/EQUITY</b>		41,503.38	5,842.78	8,704.56
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		41,503.38	5,842.78	8,704.56



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,307.76		15,007.21	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,307.76		15,007.21	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,307.76		15,007.21	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,307.76		15,007.21	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,307.76		15,007.21	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,173,691.88	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,173,691.88	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,173,691.88	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,173,691.88	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,173,691.88	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,621.15	1,254.26		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,621.15	1,254.26		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,621.15	1,254.26		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,621.15	1,254.26		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,621.15	1,254.26		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		637.09		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		637.09		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		637.09		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		637.09		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		637.09		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,405.71		22,655.22	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,405.71		22,655.22	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	6,405.71		22,655.22	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,405.71		22,655.22	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,405.71		22,655.22	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	36,148.18	26,057.24		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	4,032.23			
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	40,180.41	26,057.24		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	40,180.41	26,057.24		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	40,180.41	26,057.24		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	40,180.41	26,057.24		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	238,149.42	226,966.20
1112 District Levy - Personal Property	6,045.96	10,567.28
1114 District Levy - Pers Prop/Mobile Homes	1,192.60	1,112.72
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	108.24	0.00
1190 Penalties and Interest on Taxes	3,362.43	2,864.53
1510 Interest Earnings	69.55	13.65
1900 Other Revenue from Local Sources	0.00	509.13
3110 Direct State Aid	264,325.12	308,389.61
3111 Quality Educator	44,486.21	45,630.00
3112 At Risk Student	0.00	6,636.56
3113 Indian Education For All	1,305.60	1,244.40
3114 American Indian Achievement Gap	8,400.00	8,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,166.46	18,120.84
3120 State Guaranteed Tax Base Aid	91,420.82	88,216.31
3444 State School Block Grant	95,500.35	95,500.35
3730 HB645 State Special Education Allowable Costs	518.14	0.00
7800 ARRA - State Fiscal Stabilization Fund	29,825.79	0.00
7810 Education Jobs Fund	24,930.65	361.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>827,807.34</b>	<b>814,533.27</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	308,892.24	311,365.34
2XX Personal Services - Employee Benefits	2,539.29	1,778.48
6XX Supplies and Materials	16,066.30	18,772.74
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	6,227.73	10,504.32
2XX Personal Services - Employee Benefits	41.96	59.49
6XX Supplies and Materials	0.00	155.12
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	8,160.00	7,508.79
2XX Personal Services - Employee Benefits	55.49	42.74
6XX Supplies and Materials	2,696.40	4,343.61
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	32,499.96	32,499.96
2XX Personal Services - Employee Benefits	587.27	268.70
5XX Other Purchased Services	199.02	2,010.20
6XX Supplies and Materials	389.00	327.68



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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	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	20,469.29	19,436.78	
			2XX Personal Services - Employee Benefits	138.38	160.97	
			3XX Purchased Professional and Technical Services	15,023.13	24,201.69	
			5XX Other Purchased Services	5,848.84	5,089.95	
			6XX Supplies and Materials	8,987.98	8,219.78	
	<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	18,997.76	22,550.01	
			2XX Personal Services - Employee Benefits	639.44	131.15	
			5XX Other Purchased Services	596.75	2,423.31	
			6XX Supplies and Materials	9,677.76	8,333.96	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	45,659.01	44,675.51	
			2XX Personal Services - Employee Benefits	3,848.48	3,114.99	
			4XX Purchased Property Services	38,997.80	52,281.38	
			5XX Other Purchased Services	9,606.23	10,844.76	
			6XX Supplies and Materials	55,595.71	56,893.56	
			7XX Property and Equipment Acquisition	0.00	12,719.00	
	<b>280 Special Education - Local and State</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	35,745.49	49,453.32	
			2XX Personal Services - Employee Benefits	243.22	278.45	
			5XX Other Purchased Services	0.00	89.35	
			6XX Supplies and Materials	495.77	1,803.81	
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives	1,010.52	927.33	
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	4,940.00	10,865.50	
			2XX Personal Services - Employee Benefits	35.03	65.37	
			5XX Other Purchased Services	557.30	2,122.05	
			6XX Supplies and Materials	550.07	207.98	
	<b>720 School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	23,009.22	5,087.00	
			2XX Personal Services - Employee Benefits	246.42	24.67	
			5XX Other Purchased Services	24,806.21	24,628.38	
			6XX Supplies and Materials	5,085.00	3,149.04	
			810 Dues and Fees	0.00	1,250.00	
	<b>780 ARRA - State Fiscal Stabilization Fund</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	29,825.79	0.00	



# Trustees' Financial Summary

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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
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	24,930.65	361.69
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	31,339.59	31,461.65
			2XX Personal Services - Employee Benefits	2,595.59	2,243.68
			4XX Purchased Property Services	7,076.28	5,492.34
			5XX Other Purchased Services	993.81	539.92
			6XX Supplies and Materials	1,053.98	1,249.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				806,981.16	802,015.18

#### Schedule Of Changes Worksheet

Beginning Fund Balance					67,096.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					814,533.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					802,015.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,614.18	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	112,094.92	34,848.94
1112 District Levy - Personal Property	2,764.42	3,133.65
1114 District Levy - Pers Prop/Mobile Homes	627.33	321.02
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	41.97	0.00
1190 Penalties and Interest on Taxes	1,355.67	1,124.11
1510 Interest Earnings	60.64	39.41
2220 County On-Schedule Trans Reimb	20,973.59	17,364.80
3210 State On-Schedule Trans Reimb	20,973.60	17,364.80
3444 State School Block Grant	6,414.88	6,414.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>165,307.02</b>	<b>80,611.61</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	142,135.75	114,697.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>142,135.75</b>	<b>114,697.52</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		63,143.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		80,611.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		114,697.52	(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)		29,057.96	(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	6.70	4.19
1611 National School Lunch Program	316.09	164.00
1632 Daily Adult Sales	123.50	14.00
1900 Other Revenue from Local Sources	0.00	1,605.00
3220 State Food Services Match	71.37	0.00
4550 Federal Child Nutrition	28,370.22	25,514.92
4552 Fresh Fruit And Vegetable	804.67	1,200.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>29,692.55</b>	<b>28,502.42</b>

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	28,823.77	26,853.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>28,823.77</b>	<b>26,853.99</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		6,785.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28,502.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		26,853.99	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		8,433.72	(5)



# Trustees' Financial Summary

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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	68.13	20.64
2240 County Retirement Distribution	74,160.67	97,794.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	74,228.80	97,815.20

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	54,954.77	48,004.64
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	970.05	1,697.41
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	1,248.29	1,212.09
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	10,393.56	10,503.96
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,989.65	2,830.37
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	5,418.72	6,833.96
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	7,023.00	6,963.20
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	5,428.32	7,678.53
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	789.91	1,755.89
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	3,246.49	529.98
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	4,724.93	4,832.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	97,187.69	92,842.27



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						36,530.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						97,815.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,842.27	(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)						41,503.38	(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
<b>142 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,711.00
<b>298 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>299 Medicaid</b>	
1900 Other Revenue from Local Sources	60.00
3355 Medicaid - Miscellaneous	7,063.88
<b>299 Subtotal</b>	7,123.88
<b>311 Title VII, Indian Education</b>	
4130 Title VII Indian Education	7,277.20
<b>411 Title I, Part A, Accountability</b>	
4650 Federal Miscellaneous Grants from OPI	3,897.00
4940 Schoolwide Program	70,459.00
<b>411 Subtotal</b>	74,356.00
<b>512 Vo Ed Carl Perkins Basic Grant</b>	
3900 State Career & Technical Ed Entitlement	402.00
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,291.00
<b>512 Subtotal</b>	1,693.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	118,161.08

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

PRC Program Function Object	2012 Value
<b>142 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	641.44
<b>299 Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	7,063.88
<b>311 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	434.71
<b>312 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	



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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
<b>312 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	3,033.75
2XX Personal Services - Employee Benefits	502.76
3XX Purchased Professional and Technical Services	60.00
5XX Other Purchased Services	250.00
6XX Supplies and Materials	3,055.98
	6,902.49
<b>312 Subtotal</b>	
<b>411 Title I, Part A, Accountability</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,688.81
2XX Personal Services - Employee Benefits	450.68
6XX Supplies and Materials	2,936.51
	6,076.00
<b>411 Subtotal</b>	
<b>412 Schoolwide Projects</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	7,051.38
2XX Personal Services - Employee Benefits	1,151.18
6XX Supplies and Materials	15,321.00
<b>24XX Support Services - School Administration</b>	
3XX Purchased Professional and Technical Services	546.00
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	35,937.46
2XX Personal Services - Employee Benefits	5,579.72
6XX Supplies and Materials	22,239.22
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	348.00
<b>222X Educational Media Services</b>	
6XX Supplies and Materials	278.60
	88,452.56
<b>412 Subtotal</b>	
<b>512 Vo Ed Carl Perkins Basic Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	2,250.17
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	



# 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
512	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX Instruction		
			6XX Supplies and Materials	1,291.00
	650 Adult Basic Education/GED Programs			
		1XXX Instruction		
			6XX Supplies and Materials	615.69
				4,156.86
		512 Subtotal		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				113,727.94

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,409.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,161.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,727.94	(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)	5,842.78	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
142 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	24,711.00	641.44	24,069.56
298 Jobs for Montana Graduates	3,000.00	0.00	3,000.00
299 Medicaid	7,123.88	7,063.88	60.00
311 Title VII, Indian Education	7,277.20	434.71	6,842.49
312 Title VII, Indian Education	0.00	6,902.49	-6,902.49
411 Title I, Part A, Accountability	74,356.00	6,076.00	68,280.00
412 Schoolwide Projects	0.00	88,452.56	-88,452.56
512 Vo Ed Carl Perkins Basic Grant	1,693.00	4,156.86	-2,463.86



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

<b>Total</b>	118,161.08	113,727.94	4,433.14
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# 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
1510 Interest Earnings	15.22	5.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15.22	5.36

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,699.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.36	(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)	8,704.56	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.10	0.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1.10	0.63

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	290.62	463.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	290.62	463.41

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,770.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	463.41	(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)	1,307.76	(5)



# Trustees' Financial Summary

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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	9.36	6.30
1910 Rentals	12,415.76	14,473.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,425.12	14,479.46

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,797.36	9,065.48
6XX Supplies and Materials	1,245.50	2,141.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,042.86	11,207.08

### Schedule Of Changes Worksheet

Beginning Fund Balance	11,734.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,479.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,207.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,007.21	(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	2,202.80	720.88
1900 Other Revenue from Local Sources	0.00	4,559.96
4820 Federal Impact Aid - Title VIII	79,805.40	141,496.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>82,008.20</b>	<b>146,776.96</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,000.00	0.00
2XX Personal Services - Employee Benefits	76,169.78	43,354.73
6XX Supplies and Materials	385.02	1,266.99
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	619.05	7.50
<b>22XX Educational Media Services</b>		
2XX Personal Services - Employee Benefits	1,052.23	0.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	32,500.08	32,500.08
2XX Personal Services - Employee Benefits	14,420.18	19,360.98
5XX Other Purchased Services	4,153.16	5,405.14
6XX Supplies and Materials	2,136.00	597.82
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	213.32	4,560.66
3XX Purchased Professional and Technical Services	8,708.25	4,813.75
5XX Other Purchased Services	186.48	25.50
6XX Supplies and Materials	1,396.64	3,608.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	18,997.88	22,280.04
2XX Personal Services - Employee Benefits	11,432.56	1,351.95
6XX Supplies and Materials	2,502.14	980.96
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	1,487.15	1,710.39
2XX Personal Services - Employee Benefits	142.10	141.78
440 Bldg & Grounds Repair and Main Services	10,066.76	0.00
4XX Purchased Property Services	0.00	487.76
5XX Other Purchased Services	9,212.00	10,000.00
6XX Supplies and Materials	1,221.41	376.26
7XX Property and Equipment Acquisition	35,835.50	7,360.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	8,843.38	7,672.80
			6XX Supplies and Materials	307.42	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			6XX Supplies and Materials	558.04	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	15.00	15.00
			4XX Purchased Property Services	3,995.00	0.00
			5XX Other Purchased Services	53.66	0.00
			6XX Supplies and Materials	7,783.45	4,280.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				255,393.64	172,158.87

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,199,073.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					146,776.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					172,158.87	(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)					1,173,691.88	(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
1510 Interest Earnings	0.42	0.27
3281 State Technology Aid	814.54	805.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	814.96	806.19

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance	814.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	806.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,621.15	(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	0.00	0.22
3445 State Combined Fund School Block Grant	627.02	627.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	627.02	627.24

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		627.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		627.24	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,254.26	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.65	0.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.65	0.22

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	636.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.22	(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)	637.09	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	233.76	95.67
1920 Contributions/Donations from Private Sources	50.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>283.76</u>	<u>95.67</u>

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	8,583.86	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>8,583.86</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		6,310.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		95.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,405.71	(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	23.41	0.00
1700 Student Extracurricular Activity Receipts	26,287.85	37,809.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,311.26	37,809.37

#### 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	16,437.59	45,277.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	16,437.59	45,277.30

#### Schedule Of Changes Worksheet

Beginning Fund Balance	30,123.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,809.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,277.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,655.22	(5)



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## Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	31,124.96	31,449.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	376,611.66	339,504.31
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	6,607.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	0.00	18,014.33
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



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,430.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,430.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,810.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,140.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	60,225.06
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%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	49,453.32	0.00	0.00	0.00	
280	1XXX	2XX	278.45	0.00	0.00	7,672.80	
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	89.35	0.00	0.00	0.00	
280	1XXX	6XX	1,803.81	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	927.33	0.00	0.00	0.00	
<b>Totals</b>			52,552.26	0.00	0.00	7,672.80	60,225.06

*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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	15,094.00	0.00	0.00	0.00	15,094.00
Buildings	2,611,930.99	0.00	0.00	144,250.55	2,467,680.44
Machinery and Equipment	156,249.00	0.00	5,354.66	0.00	161,603.66
Totals at Historical Cost	2,783,273.99	0.00	5,354.66	144,250.55	2,644,378.10
Governmental Activities, Capital Assets, net	2,783,273.99	0.00	5,354.66	144,250.55	2,644,378.10

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2012			

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	26,186.75	4,870.08	0.00	0.00	31,056.83	0.00	31,056.83
Total Governmental Activity							
Long-Term Liabilities	26,186.75	4,870.08	0.00	0.00	31,056.83	0.00	31,056.83

\* 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.