



Trustees' Financial Summary

FY2011-12

Submit ID: 0419-04090974

**20 Granite County
0419 Drummond Elem**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Jamie Parke

Phone #: (406) 288-3281

(Signature)

(Date)

Chair, Board of Trustees: Adam Parke

(Signature)

(Date)

County Superintendent: Vicki Harding

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
138	Alta Care	LOCAL		
251	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A111577	84.358A
310	Title I - Schoolwide	FEDERAL	0204193210	Federal
320	Title I - Schoolwide	FEDERAL	02004193211	Federal
321	Title I - Schoolwide	FEDERAL	02004193212	Federal
368	State Data Systems Payment	STATE	State	
465	Academic Achievement Award	FEDERAL		84.010
650	State OTO Indian Education for All	STATE	State	State
660	State OTO Capital Invest & Deferred Maintenance	STATE	State	state
670	State OTO FullTime Kindergarten Startup	STATE	State	state
751	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
752	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
910	Budget Amendment			



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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)	181,770.07	6,695.33		7,395.62
02	Taxes Receivable - Real and Personal (120-149)	17,456.70	1,746.69		
03	Taxes Receivable - Protested (150-159)	49,697.17	5,186.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,202.22			
06	Other Current Assets (190-210)				123.10
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	1,039.82			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	251,165.98	13,628.72		7,518.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	4,202.79			
25	Deferred Revenue (680)	67,153.87	6,933.39		2,432.50
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	71,356.66	6,933.39		2,432.50
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	21,569.48			
48	Fund Balance for Budget	158,239.84	6,695.33		5,086.22
52	TOTAL FUND BALANCE/EQUITY	179,809.32	6,695.33		5,086.22
53	TOTAL LIABILITIES AND FUND BALANCE	251,165.98	13,628.72		7,518.72



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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)		25,625.53		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		9,323.32		
05	Due From Other Governments (180)			19,556.07	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		34,948.85	19,556.07	
LIABILITIES					
21	Payable to Other Funds (601-606)			9,323.32	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,543.38	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			11,866.70	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		34,948.85	7,689.37	
52	TOTAL FUND BALANCE/EQUITY		34,948.85	7,689.37	
53	TOTAL LIABILITIES AND FUND BALANCE		34,948.85	19,556.07	



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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)				2,572.81
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				2,572.81
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				2,572.81
52	TOTAL FUND BALANCE/EQUITY				2,572.81
53	TOTAL LIABILITIES AND FUND BALANCE				2,572.81



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	8,273.86	1,719.52		5,080.84
02	Taxes Receivable - Real and Personal (120-149)				4,434.08
03	Taxes Receivable - Protested (150-159)				10,569.71
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	8,273.86	1,719.52		20,084.63
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				15,003.79
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				15,003.79
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		1,473.02		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	8,273.86	246.50		5,080.84
52	TOTAL FUND BALANCE/EQUITY	8,273.86	1,719.52		5,080.84
53	TOTAL LIABILITIES AND FUND BALANCE	8,273.86	1,719.52		20,084.63



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)				
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 - 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
1111 District Levy - Real Property	257,570.43	250,640.32
1112 District Levy - Personal Property	13,496.08	4,636.93
1113 District Levy - Heavy Motor Vehicles	0.00	11.81
1114 District Levy - Pers Prop/Mobile Homes	2,251.91	1,874.50
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7,818.13	6,900.22
1190 Penalties and Interest on Taxes	1,338.65	1,120.23
1510 Interest Earnings	802.03	420.07
1900 Other Revenue from Local Sources	854.91	390.98
3110 Direct State Aid	277,368.66	317,026.56
3111 Quality Educator	39,698.10	39,698.10
3112 At Risk Student	0.00	4,834.57
3113 Indian Education For All	2,529.60	2,386.80
3114 American Indian Achievement Gap	400.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	22,882.52	21,296.82
3120 State Guaranteed Tax Base Aid	100,188.00	93,177.63
3444 State School Block Grant	48,934.55	48,934.55
3730 HB645 State Special Education Allowable Costs	1,019.29	0.00
6100 Material Prior Period Revenue Adjustments	3,066.81	0.00
7800 ARRA - State Fiscal Stabilization Fund	31,297.59	0.00
7810 Education Jobs Fund	26,160.89	371.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	837,678.15	794,121.91

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	338,381.00	338,475.84
2XX Personal Services - Employee Benefits	42,083.68	51,458.36
3XX Purchased Professional and Technical Services	1,280.88	0.00
4XX Purchased Property Services	1,903.55	1,932.75
5XX Other Purchased Services	2,551.59	1,102.76
6XX Supplies and Materials	19,495.07	50,461.78
21XX Support Services - Students		
1XX Personal Services - Salaries	16,057.92	14,382.79
2XX Personal Services - Employee Benefits	98.75	2,003.54
5XX Other Purchased Services	0.00	15.85
6XX Supplies and Materials	232.79	298.19
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	677.00
5XX Other Purchased Services	116.31	471.54



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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				
	22XX Educational Media Services				
			1XX Personal Services - Salaries	8,247.12	7,210.07
			2XX Personal Services - Employee Benefits	127.58	81.40
			3XX Purchased Professional and Technical Services	550.40	837.46
			5XX Other Purchased Services	35.59	0.00
			6XX Supplies and Materials	4,587.30	3,489.92
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	35,545.39	26,736.32
			2XX Personal Services - Employee Benefits	5,365.00	7,795.04
			3XX Purchased Professional and Technical Services	8,123.42	7,714.11
			5XX Other Purchased Services	3,958.90	4,500.42
			6XX Supplies and Materials	586.59	468.61
			810 Dues and Fees	1,309.50	2,084.50
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	32,659.51	30,469.03
			2XX Personal Services - Employee Benefits	196.06	6,089.72
			4XX Purchased Property Services	468.00	585.00
			5XX Other Purchased Services	4,553.29	3,710.28
			6XX Supplies and Materials	3,010.51	4,099.66
			810 Dues and Fees	130.00	486.30
	25XX Support Services - Business				
			1XX Personal Services - Salaries	21,314.90	13,675.70
			2XX Personal Services - Employee Benefits	1,434.54	3,001.06
			3XX Purchased Professional and Technical Services	573.51	0.00
			5XX Other Purchased Services	227.44	238.03
			6XX Supplies and Materials	1,733.96	3,823.44
			810 Dues and Fees	0.00	150.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	52,051.14	23,201.09
			2XX Personal Services - Employee Benefits	5,536.93	1,229.58
			4XX Purchased Property Services	37,384.11	38,988.06
			5XX Other Purchased Services	4,528.02	5,147.70
			6XX Supplies and Materials	13,008.35	8,999.79
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	2,667.26	831.29
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	48,682.22	60,888.80
			2XX Personal Services - Employee Benefits	8,819.17	10,031.79
			5XX Other Purchased Services	1,023.00	0.00
			6XX Supplies and Materials	55.97	314.89
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	0.00	571.90



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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,987.91	1,705.61
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	527.50
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,689.62	13,465.04
			2XX Personal Services - Employee Benefits	53.28	512.13
			4XX Purchased Property Services	0.00	133.50
			5XX Other Purchased Services	0.00	589.88
			6XX Supplies and Materials	1,448.99	609.92
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	802.37	910.19
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,150.00	650.00
			2XX Personal Services - Employee Benefits	7.73	1.29
			5XX Other Purchased Services	52.12	167.58
			6XX Supplies and Materials	17.68	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	6,028.70	5,570.93
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	12,380.00	12,599.00
			2XX Personal Services - Employee Benefits	111.44	48.91
			5XX Other Purchased Services	38.42	40.34
			6XX Supplies and Materials	888.91	184.28
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	31,297.59	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,160.89	371.82
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	4,989.82	5,489.05
			2XX Personal Services - Employee Benefits	377.43	1,900.23
			5XX Other Purchased Services	189.11	254.57
			6XX Supplies and Materials	461.59	1,807.28
	999 Undistributed				



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	81.82	1,604.81
940	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	3,382.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				831,294.13	787,875.22

Schedule Of Changes Worksheet

Beginning Fund Balance					151,993.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					794,121.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					787,875.22	(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	21,569.48	Less Last Year	0.00	(4b)	21,569.48	
					21,569.48	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					179,809.32	(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	28,415.95	29,633.90
1112 District Levy - Personal Property	1,460.60	546.74
1113 District Levy - Heavy Motor Vehicles	0.00	1.40
1114 District Levy - Pers Prop/Mobile Homes	247.31	215.29
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	899.18	749.45
1190 Penalties and Interest on Taxes	152.06	126.59
1510 Interest Earnings	146.66	55.33
2220 County On-Schedule Trans Reimb	12,238.19	12,254.61
3210 State On-Schedule Trans Reimb	12,238.20	12,254.62
3444 State School Block Grant	1,238.33	1,238.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,036.48	57,076.26

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	6,132.58	5,250.00
2XX Personal Services - Employee Benefits	41.11	28.08
25XX Support Services - Business		
1XX Personal Services - Salaries	2,606.24	2,887.15
2XX Personal Services - Employee Benefits	17.48	15.43
27XX Student Transportation Services		
5XX Other Purchased Services	42,814.59	43,123.92
6XX Supplies and Materials	6,334.57	7,827.59
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	4,046.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,946.57	63,178.17



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						12,797.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,076.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,178.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,695.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	20,250.95	18,425.20
1612 School Breakfast Program	4,992.55	5,646.95
1623 Milk Sales	757.20	585.30
1630 Catering Sales	610.00	0.00
1632 Daily Adult Sales	7,685.80	7,100.85
1634 Daily Ala Carte Sales	2,357.15	2,523.85
4550 Federal Child Nutrition	48,278.10	48,499.95
4552 Fresh Fruit And Vegetable	0.00	4,001.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,931.75	86,784.00

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	0.00	696.75
6XX Supplies and Materials	0.00	3,405.15
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	42,752.93	36,851.58
2XX Personal Services - Employee Benefits	2,426.96	1,527.34
4XX Purchased Property Services	1,456.28	938.49
5XX Other Purchased Services	295.00	290.00
6XX Supplies and Materials	41,205.71	50,816.20
8XX Other Expenditures	620.99	735.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	88,757.87	95,261.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						13,563.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,784.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						95,261.35	(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)						5,086.22	(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	17.55	10.13
2240 County Retirement Distribution	84,071.98	89,997.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,089.53	90,007.29

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	56,731.79	47,677.95
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,330.31	2,100.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,275.39	1,116.12
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,156.54	4,881.41
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,609.92	4,217.75
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,362.39	2,308.43
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,402.58	3,415.57
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,044.59	8,793.76
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	2,731.68	2,405.05
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	692.64
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	526.73	621.91
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences		
1XXX Instruction		
2XX Personal Services - Employee Benefits	765.74	381.59
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	177.91	100.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,716.80	1,635.45
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	4,074.49	3,350.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				99,906.86	83,699.21

Schedule Of Changes Worksheet

Beginning Fund Balance					28,640.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90,007.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					83,699.21	(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)					34,948.85	(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
138 Alta Care	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	54,640.19
251 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,171.00
320 Title I - Schoolwide	
4940 Schoolwide Program	5,722.75
321 Title I - Schoolwide	
4940 Schoolwide Program	59,133.76
6100 Material Prior Period Revenue Adjustments	139.00
321 Subtotal	59,272.76
465 Academic Achievement Award	
4650 Federal Miscellaneous Grants from OPI	7,794.00
660 State OTO Capital Invest & Deferred Maintenance	
1510 Interest Earnings	7.91
670 State OTO FullTime Kindergarten Startup	
1510 Interest Earnings	15.38
751 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	11.57
752 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	9,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	149,135.56

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

PRC Program Function Object	2012 Value
138 Alta Care	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	54,640.19
251 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	9,729.08
2XX Personal Services - Employee Benefits	2,441.92
251 Subtotal	12,171.00
320 Title I - Schoolwide	
494 Schoolwide Program	



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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
320	Title I - Schoolwide			
	494 Schoolwide Program			
		1XXX Instruction		
			1XX Personal Services - Salaries	4,513.56
			2XX Personal Services - Employee Benefits	1,070.19
			320 Subtotal	5,583.75
321	Title I - Schoolwide			
	494 Schoolwide Program			
		1XXX Instruction		
			1XX Personal Services - Salaries	47,549.52
			2XX Personal Services - Employee Benefits	11,723.24
			321 Subtotal	59,272.76
368	State Data Systems Payment			
	368 K-12 Education Data Systems			
		221X Improvement of Instruction Services		
			5XX Other Purchased Services	32.50
465	Academic Achievement Award			
	465 Federal Miscellaneous Grants from OPI			
		1XXX Instruction		
			1XX Personal Services - Salaries	5,901.19
			2XX Personal Services - Employee Benefits	963.07
		21XX Support Services - Students		
			1XX Personal Services - Salaries	53.53
			2XX Personal Services - Employee Benefits	8.56
		23XX Support Services - General Administration		
			1XX Personal Services - Salaries	267.66
			2XX Personal Services - Employee Benefits	42.85
		24XX Support Services - School Administration		
			1XX Personal Services - Salaries	214.13
			2XX Personal Services - Employee Benefits	34.29
		25XX Support Services - Business		
			1XX Personal Services - Salaries	267.66
			2XX Personal Services - Employee Benefits	41.06
			465 Subtotal	7,794.00
650	State OTO Indian Education for All			
	365 Indian Education for All - OTO & Ongoing			
		1XXX Instruction		
			6XX Supplies and Materials	95.39
		222X Educational Media Services		
			6XX Supplies and Materials	33.98



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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
650 Subtotal	129.37
660 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
725 Major Construction Services	4,236.71
670 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	2,632.31
751 ARRA - IDEA Part B (Trans from Coop)	
750 ARRA - IDEA, Part B	
1XXX Instruction	
1XX Personal Services - Salaries	11.57
752 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8,221.38
2XX Personal Services - Employee Benefits	1,278.62
752 Subtotal	9,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	156,004.16

Schedule Of Changes Worksheet

Beginning Fund Balance	14,557.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149,135.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	156,004.16	(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)	7,689.37	(5)



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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
138 Alta Care	54,640.19	54,640.19	0.00
251 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,171.00	12,171.00	0.00
320 Title I - Schoolwide	5,722.75	5,583.75	139.00
321 Title I - Schoolwide	59,272.76	59,272.76	0.00
368 State Data Systems Payment	0.00	32.50	-32.50
465 Academic Achievement Award	7,794.00	7,794.00	0.00
650 State OTO Indian Education for All	0.00	129.37	-129.37
660 State OTO Capital Invest & Deferred Maintenance	7.91	4,236.71	-4,228.80
670 State OTO FullTime Kindergarten Startup	15.38	2,632.31	-2,616.93
751 ARRA - IDEA Part B (Trans from Coop)	11.57	11.57	0.00
752 IDEA Part B (Trans from Coop)	9,500.00	9,500.00	0.00
Total	149,135.56	156,004.16	-6,868.60



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
5300 Operating Transfers from Other Funds	81.82	1,604.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81.82	1,604.81

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,132.39	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	2,354.12	0.00
2XX Personal Services - Employee Benefits	348.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,834.93	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		968.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,604.81 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,572.81 (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	18.79	12.41
3281 State Technology Aid	845.88	813.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	864.67	826.22

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	36.20	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	772.40	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	1,687.42	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,496.02	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,447.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	826.22	(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)
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)	8,273.86	(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	10.96	5.99
940 9710 Residual Equity Transfers In	3,382.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,393.45	5.99

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	0.00	1,473.02
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,473.02

Schedule Of Changes Worksheet

Beginning Fund Balance		6,713.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,473.02	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	1,473.02	(4b)	1,473.02
			1,473.02 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			1,719.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	51,079.50	45,630.60
1112 District Levy - Personal Property	2,421.16	848.27
1114 District Levy - Pers Prop/Mobile Homes	409.51	350.16
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,557.64	1,322.42
1190 Penalties and Interest on Taxes	238.54	209.35
1510 Interest Earnings	126.14	61.08
1900 Other Revenue from Local Sources	0.00	667.85
3120 State Guaranteed Tax Base Aid	5,495.05	5,221.73
5120 Proceeds from Refunding Bonds	10,367.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,695.29	54,311.46

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	35,000.00	40,000.00
850 Interest on Debt	13,138.75	15,944.50
860 Agent Fees/Issuance Costs	200.00	150.00
63XX Refunding Bonds Used to Retire Old Issues		
840 Principal On Debt	11,493.75	0.00
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
63XX Refunding Bonds Used to Retire Old Issues		
860 Agent Fees/Issuance Costs	9,062.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,895.00	56,094.50



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,863.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,311.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,094.50	(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)						5,080.84	(5)



Trustees' Financial Summary

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0419 Drummond Elem

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	35,610.00	43,849.02
XX	39X 1XXX 112	Certified Teacher Staff Salaries	8,689.62	13,465.04
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	461,613.34	425,578.57
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,219.39	22,589.52
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	373.73	613.15
XX	XXX 26XX 41X	Energy Utility Services	23,404.17	22,166.78
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	5,000.00	10,068.00
XX	XXX 4XXX 73X	Major Equipment-New	2,667.26	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	15,506.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,506.65

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,168.54
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,329.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	73,512.99
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	60,888.80	0.00	0.00	0.00	
280	1XXX	2XX	10,031.79	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	0.00	
280	1XXX	6XX	314.89	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	571.90	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,705.61	0.00	0.00	0.00	
Totals			73,512.99	0.00	0.00	0.00	73,512.99

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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0419 Drummond Elem

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	52,815.00	0.00	0.00	0.00	52,815.00
Land Improvements	98,085.00	0.00	0.00	0.00	98,085.00
Buildings	1,937,590.51	-193.51	10,068.00	0.00	1,947,465.00
Machinery and Equipment	21,948.26	2,332.74	0.00	0.00	24,281.00
Totals at Historical Cost	2,110,438.77	2,139.23	10,068.00	0.00	2,122,646.00
Governmental Activities, Capital Assets, net	2,110,438.77	2,139.23	10,068.00	0.00	2,122,646.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	39,393.00	0.00	0.00
Total Depreciation for FY2012	39,393.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2011-12

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0419 Drummond Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
04/05/2011	475,000.00	0.00	40,000.00	0.00	435,000.00	45,000.00	390,000.00
Compensated Absences	3,226.67	5,349.35	0.00	0.00	8,576.02	6,213.34	2,362.68
Other Post Employment Benefits	4,056.09	8,112.18	0.00	0.00	12,168.27	0.00	12,168.27
Total Governmental Activity							
Long-Term Liabilities	482,282.76	13,461.53	40,000.00	0.00	455,744.29	51,213.34	404,530.95

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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