Trustees' Financial Summary
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56 Yellowstone County
0972 Elder Grove 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: Roger Heimbigner **Phone #:** (406) 656-2893

(Signature) (Date)

Chair, Board of Trustees: Jerry Evenson

(Signature) (Date)

County Superintendent: Max R. Lenington

(Signature) (Date)

Software

Accounting Package: CSA/Infinite Visions

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

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

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

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
335	Medicaid	STATE	State	State
368	State OTO K-12 Education Data System	STATE	STATE	N/A
370	Quality Schools Facility Grant	STATE	STATE	NA
412	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A110399	84.358B
420	Title I Improving Basic Programs	FEDERAL	5609723112	84.010A
437	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A100399	84.358B
458	SPDG IDEA GRANT	STATE	5609727812	
465	AYP STATE GRANT	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	106,635.39	46,106.41		36,586.71
02	Taxes Receivable - Real and Personal (120-149)	7,290.36	1,243.50		
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	113,925.75	47,349.91		36,586.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,290.36	1,243.50		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,290.36	1,243.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	106,635.39	46,106.41		36,586.71
52	TOTAL FUND BALANCE/EQUITY	106,635.39	46,106.41		36,586.71
53	TOTAL LIABILITIES AND FUND BALANCE	113,925.75	47,349.91		36,586.71

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,486.03	100,573.91	102,792.63	2,968.17
02	Taxes Receivable - Real and Personal (120-149)	59.58			250.15
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	2,545.61	100,573.91	102,792.63	3,218.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	59.58			250.15
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	59.58			250.15
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,486.03	100,573.91	102,792.63	2,968.17
52	TOTAL FUND BALANCE/EQUITY	2,486.03	100,573.91	102,792.63	2,968.17
53	TOTAL LIABILITIES AND FUND BALANCE	2,545.61	100,573.91	102,792.63	3,218.32

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,470.15
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				2,470.15
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				2,470.15
52	TOTAL FUND BALANCE/EQUITY				2,470.15
53	TOTAL LIABILITIES AND FUND BALANCE				2,470.15

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Balance Sheet

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

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,759.88			65,191.55
02	Taxes Receivable - Real and Personal (120-149)				5,005.84
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	37,759.88			70,197.39
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				5,005.84
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				5,005.84
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	37,759.88			65,191.55
52	TOTAL FUND BALANCE/EQUITY	37,759.88			65,191.55
53	TOTAL LIABILITIES AND FUND BALANCE	37,759.88			70,197.39

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,829.42	78,821.89		
02	Taxes Receivable - Real and Personal (120-149)		1,419.56		
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	8,829.42	80,241.45		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,419.56		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,419.56		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	8,829.42	78,821.89		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	8,829.42	78,821.89		
53	TOTAL LIABILITIES AND FUND BALANCE	8,829.42	80,241.45		

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Balance Sheet

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

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Balance Sheet

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

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,195.37	38,025.65		
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	1,195.37	38,025.65		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,195.37	38,025.65		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,195.37	38,025.65		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,195.37	38,025.65		

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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)		14,692.38		
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		14,692.38		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		14,692.38		
35	TOTAL LIABILITIES		14,692.38		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		14,692.38		

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	259,298.73	255,850.89
	1190 Penalties and Interest on Taxes	623.48	757.10
	1310 Individual Tuition	16,290.00	15,750.00
	1510 Interest Earnings	4,500.00	2,850.02
	1900 Other Revenue from Local Sources	1,723.51	1,718.69
	3110 Direct State Aid	753,950.49	939,961.00
	3111 Quality Educator	85,136.45	83,670.21
	3112 At Risk Student	0.00	4,168.12
	3113 Indian Education For All	7,486.80	7,833.60
	3114 American Indian Achievement Gap	200.00	2,200.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	52,368.57	60,024.50
	3120 State Guaranteed Tax Base Aid	482,888.58	503,162.76
	3444 State School Block Grant	37,017.68	37,017.68
	3730 HB645 State Special Education Allowable Costs	3,117.32	0.00
	6100 Material Prior Period Revenue Adjustments	84.26	2,035.92
	7800 ARRA - State Fiscal Stabilization Fund	85,073.89	0.00
	7810 Education Jobs Fund	71,111.20	1,102.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,860,870.96	1,918,102.91

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	825,061.97	1,009,764.46
			2XX Personal Services - Employee Benefits	142,573.30	131,589.87
			4XX Purchased Property Services	21,484.52	24,932.34
			5XX Other Purchased Services	3,490.55	1,695.42
			6XX Supplies and Materials	56,777.38	46,827.50
			8XX Other Expenditures	43.00	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	18,220.00	22,772.50
			2XX Personal Services - Employee Benefits	130.62	132.75
			3XX Purchased Professional and Technical Services	10,276.00	10,687.00
			5XX Other Purchased Services	474.00	2,341.95
			6XX Supplies and Materials	0.00	2,859.90
		222X Educational Media Services			
			1XX Personal Services - Salaries	56,366.50	56,178.50
			2XX Personal Services - Employee Benefits	6,556.13	6,989.49
			6XX Supplies and Materials	10,285.78	17,727.39
		23XX Support Services - General Administration			

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	56,762.04	68,304.03
			2XX Personal Services - Employee Benefits	6,189.56	6,827.36
			3XX Purchased Professional and Technical Services	13,116.25	14,911.75
			4XX Purchased Property Services	6,802.75	0.00
			5XX Other Purchased Services	8,029.80	7,097.42
			6XX Supplies and Materials	9,063.35	5,455.11
			810 Dues and Fees	640.00	2,767.00
			8XX Other Expenditures	140.00	234.75
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	62,328.38	50,421.50
			2XX Personal Services - Employee Benefits	6,414.32	6,757.90
			5XX Other Purchased Services	756.52	547.70
			6XX Supplies and Materials	2,368.60	383.76
			810 Dues and Fees	405.00	494.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	16,769.13	14,268.00
			2XX Personal Services - Employee Benefits	120.27	83.22
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	33,083.22	32,032.96
			2XX Personal Services - Employee Benefits	8,117.53	8,872.61
			3XX Purchased Professional and Technical Services	62,265.27	64,091.17
			4XX Purchased Property Services	71,096.90	92,226.37
			5XX Other Purchased Services	16,317.31	16,088.78
			6XX Supplies and Materials	15,482.46	19,193.95
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	66,632.94	106,263.85
			2XX Personal Services - Employee Benefits	12,877.34	14,492.80
			6XX Supplies and Materials	1,686.78	1,257.17
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	4,889.00	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	80.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	11,316.87	11,891.30
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,486.80	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	7,125.00	8,500.00

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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	237.38	383.34
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	85,073.89	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	71,111.20	1,102.42
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	20,462.86	20,014.40
			2XX Personal Services - Employee Benefits	6,187.52	6,728.13
			6XX Supplies and Materials	2,150.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,845,246.40	1,916,271.82

Schedule Of Changes Worksheet

Beginning Fund Balance						104,804.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,918,102.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,916,271.82	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						106,635.39	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	50,952.06	43,063.60
	1190 Penalties and Interest on Taxes	107.30	137.01
	1410 Individual Transportation Fees	3,456.00	2,140.00
	2220 County On-Schedule Trans Reimb	43,518.75	55,650.08
	3210 State On-Schedule Trans Reimb	43,179.61	55,650.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		141,213.72	156,640.77

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			
			1XX Personal Services - Salaries	17,246.76	19,458.87
			2XX Personal Services - Employee Benefits	1,577.47	1,706.34
			3XX Purchased Professional and Technical Services	116,093.46	122,705.27
			5XX Other Purchased Services	2,457.72	1,414.00
			8XX Other Expenditures	0.00	65.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				137,375.41	145,349.48

Schedule Of Changes Worksheet

Beginning Fund Balance						34,815.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						156,640.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						145,349.48	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,106.41	(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	74,133.17	78,877.14
	1900 Other Revenue from Local Sources	0.00	134.81
	4550 Federal Child Nutrition	42,670.08	41,370.22
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	116,803.25	120,382.17

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

PRC	Program	Function	Object	2011 Value	2012 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	48,161.57	50,533.18
			2XX Personal Services - Employee Benefits	10,271.88	10,119.25
			4XX Purchased Property Services	444.00	0.00
			5XX Other Purchased Services	115.00	45.00
			6XX Supplies and Materials	50,161.67	55,587.79
			8XX Other Expenditures	28.75	246.13
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			109,182.87	116,531.35

Schedule Of Changes Worksheet

Beginning Fund Balance						32,735.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						120,382.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						116,531.35	(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)						36,586.71	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	19,238.01	2,457.63
	1190 Penalties and Interest on Taxes	19.58	28.40
	1510 Interest Earnings	316.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,574.16	2,486.03

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	19,765.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,765.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,486.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,486.03	(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
	2240 County Retirement Distribution	202,512.28	205,702.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	202,512.28	205,702.00

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	141,731.16	146,950.41
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,785.76	3,488.27
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	7,574.59	7,334.15
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	8,393.84	10,397.06
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	9,474.02	7,615.01
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,418.11	1,118.97
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,643.60	4,296.35
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,546.67	2,732.45
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11,144.66	14,801.75
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	227.65
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	751.07	1,003.25
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	8,060.62	8,273.85
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			199,524.10	208,239.17

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						103,111.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						205,702.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						208,239.17	(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)						100,573.91	(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
335 Medicaid	
3355 Medicaid - Miscellaneous	77,760.41
6100 Material Prior Period Revenue Adjustments	-0.92
335 Subtotal	77,759.49
370 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	6,750.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	30,374.00
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	48,935.00
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,957.00
458 SPDG IDEA GRANT	
4580 IDEA, Part D, State Program Improvement	1,500.00
465 AYP STATE GRANT	
4650 Federal Miscellaneous Grants from OPI	3,897.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	173,172.49

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

PRC Program Function Object	2012 Value
335 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	75,354.54
368 State OTO K-12 Education Data System	
368 K-12 Education Data Systems	
1XXX Instruction	
6XX Supplies and Materials	1,226.00
370 Quality Schools Facility Grant	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	6,750.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	21,386.22
2XX Personal Services - Employee Benefits	6,243.78

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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
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			5XX Other Purchased Services	2,744.00
		412 Subtotal		30,374.00
420 Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	35,212.01
			2XX Personal Services - Employee Benefits	13,723.01
		420 Subtotal		48,935.02
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			1XX Personal Services - Salaries	3,000.00
			2XX Personal Services - Employee Benefits	957.00
		437 Subtotal		3,957.00
458 SPDG IDEA GRANT				
	458 IDEA State Program Improvement			
		1XXX Instruction		
			6XX Supplies and Materials	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				168,096.56

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						97,716.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						173,172.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						168,096.56	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						102,792.63	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
335 Medicaid	77,759.49	75,354.54	2,404.95
368 State OTO K-12 Education Data System	0.00	1,226.00	-1,226.00
370 Quality Schools Facility Grant	6,750.00	6,750.00	0.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	30,374.00	30,374.00	0.00
420 Title I Improving Basic Programs	48,935.00	48,935.02	-0.02
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	3,957.00	3,957.00	0.00
458 SPDG IDEA GRANT	1,500.00	1,500.00	0.00
465 AYP STATE GRANT	3,897.00	0.00	3,897.00
Total	173,172.49	168,096.56	5,075.93

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	0.00	9,605.73
	1190 Penalties and Interest on Taxes	0.00	8.45
	1900 Other Revenue from Local Sources	0.00	300.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	9,914.18

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

PRC	Program	Function	Object	2011 Value	2012 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	2,900.00
			2XX Personal Services - Employee Benefits	0.00	16.90
			6XX Supplies and Materials	0.00	4,029.11
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			0.00	6,946.01

Schedule Of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,914.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,946.01	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,968.17	(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	1,000.00	500.00
	3281 State Technology Aid	2,254.97	2,356.05
	3445 State Combined Fund School Block Grant	6,416.99	6,416.99
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,671.96	9,273.04

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,200.00	2,499.90
			6XX Supplies and Materials	4,081.45	9,505.00
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,281.45	12,004.90

Schedule Of Changes Worksheet

Beginning Fund Balance						40,491.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,273.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,004.90	(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)						37,759.88	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	170,098.62	175,901.19
	1190 Penalties and Interest on Taxes	413.84	506.68
	1510 Interest Earnings	500.00	0.00
	3120 State Guaranteed Tax Base Aid	52,831.71	67,419.21
	6100 Material Prior Period Revenue Adjustments	0.00	-680.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		223,844.17	243,147.08

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	650.00	650.00
			840 Principal On Debt	175,000.00	185,000.00
			850 Interest on Debt	58,385.00	51,490.00
			860 Agent Fees/Issuance Costs	425.00	425.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				234,460.00	237,565.00

Schedule Of Changes Worksheet

Beginning Fund Balance						59,609.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						243,147.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						237,565.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						65,191.55	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2011 Value	2012 Value
	1900 Other Revenue from Local Sources	11,000.00	5,138.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,000.00	5,138.22

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	10,994.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,994.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance						3,691.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,138.22	(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)						8,829.42	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2011 Value	2012 Value
	1110 District Tax Levy	51,908.28	49,548.35
	1190 Penalties and Interest on Taxes	128.20	151.61
	1510 Interest Earnings	1,454.65	1,500.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,491.13	51,199.96

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			
			3XX Purchased Professional and Technical Services	754.98	0.00
			4XX Purchased Property Services	12,528.00	671.82
			6XX Supplies and Materials	18,610.91	4,860.03
			7XX Property and Equipment Acquisition	0.00	26,530.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	34,368.86	0.00
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			66,262.75	32,061.85

Schedule Of Changes Worksheet

Beginning Fund Balance						59,683.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,199.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,061.85	(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)						78,821.89	(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	39,308.50	80,679.65
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	1,046,727.38	1,063,670.39
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	22,545.07	14,715.69
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	1,286.29	170.65
XX	XXX	26XX	41X	Energy Utility Services	47,803.18	48,369.53
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	19,765.00	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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56 Yellowstone County
0972 Elder Grove Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	57,811.20
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	57,811.20

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	19,269.12
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	83,247.71
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	133,985.12
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	106,263.85	0.00	0.00	0.00	
280	1XXX	2XX	14,492.80	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	1,257.17	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	80.00	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	11,891.30	0.00	0.00	0.00	
Totals			133,985.12	0.00	0.00	0.00	133,985.12

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.

Trustees' Financial Summary
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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	21,910.40	0.00	0.00	0.00	21,910.40
Land Improvements	84,266.46	0.00	0.00	0.00	84,266.46
Buildings	4,223,880.17	0.00	0.00	0.00	4,223,880.17
Machinery and Equipment	397,234.07	0.00	34,066.00	0.00	431,300.07
Totals at Historical Cost	4,727,291.10	0.00	34,066.00	0.00	4,761,357.10
Less Accumulated Depreciation For:					
Improvement Accum	59,338.16	0.00	2,605.27	0.00	61,943.43
Building Accum	1,851,359.19	0.00	159,737.59	0.00	2,011,096.78
Machinery and Equipment Accum	334,145.53	0.00	11,863.80	0.00	346,009.33
Total Accumulated Depreciation	2,244,842.88	0.00	174,206.66	0.00	2,419,049.54
Governmental Activities, Capital Assets, net	2,482,448.22	0.00	-140,140.66	0.00	2,342,307.56

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

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

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

*** Has comment.

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

	(a) Beginning Balance (7/1/2011)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2012) [a + b - c - d]	(f) Current Portion Due FY2013	(g) Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
06/01/2003	1,120,000.00	0.00	75,000.00	0.00	1,045,000.00	75,000.00	970,000.00
07/01/1998	225,000.00	0.00	110,000.00	0.00	115,000.00	115,000.00	0.00
Compensated Absences	166,100.92	3,009.89	0.00	0.00	169,110.81	16,911.08	152,199.73
Total Governmental Activity Long-Term Liabilities	1,511,100.92	3,009.89	185,000.00	0.00	1,329,110.81	206,911.08	1,122,199.73

* 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.