



Trustees' Financial Summary

FY2011-12

Submit ID: 0981-97371457

56 Yellowstone County
0981 Elysian 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) 530-9040

(Signature)

(Date)

Chair, Board of Trustees: Gary Hogan

(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 #
281	Local Donation	LOCAL	None	
335	Medicaid	STATE	State	State
365	State OTO Indian Education for All	STATE	State	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	State	state
367	State OTO FullTime Kindergarten Startup	STATE	State	state
412	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A100675	84.358B
420	Title I - Schoolwide	FEDERAL	05609813212	Federal
458	SPDG IDEA Grant	STATE	5609817812	
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)	68,463.60	13,380.06		32,300.46
02	Taxes Receivable - Real and Personal (120-149)	12,767.66	1,390.13		
03	Taxes Receivable - Protested (150-159)	3,618.30	382.13		
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	84,849.56	15,152.32		32,300.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	16,385.96	1,772.26		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,385.96	1,772.26		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	68,463.60	13,380.06		32,300.46
52	TOTAL FUND BALANCE/EQUITY	68,463.60	13,380.06		32,300.46
53	TOTAL LIABILITIES AND FUND BALANCE	84,849.56	15,152.32		32,300.46



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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)	36,968.41	29,922.44	17,710.53	32,490.07
02	Taxes Receivable - Real and Personal (120-149)	971.63			132.89
03	Taxes Receivable - Protested (150-159)	194.02			92.72
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	38,134.06	29,922.44	17,710.53	32,715.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,165.65			225.61
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,165.65			225.61
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	36,968.41	29,922.44	17,710.53	32,490.07
52	TOTAL FUND BALANCE/EQUITY	36,968.41	29,922.44	17,710.53	32,490.07
53	TOTAL LIABILITIES AND FUND BALANCE	38,134.06	29,922.44	17,710.53	32,715.68



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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)				0.19
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				0.19
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				0.19
52	TOTAL FUND BALANCE/EQUITY				0.19
53	TOTAL LIABILITIES AND FUND BALANCE				0.19



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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)	1,203.30			
02	Taxes Receivable - Real and Personal (120-149)	428.92			
03	Taxes Receivable - Protested (150-159)	118.13			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,750.35			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	547.05			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	547.05			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,203.30			
52	TOTAL FUND BALANCE/EQUITY	1,203.30			
53	TOTAL LIABILITIES AND FUND BALANCE	1,750.35			



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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)		88,109.71		
02	Taxes Receivable - Real and Personal (120-149)		3,201.02		
03	Taxes Receivable - Protested (150-159)		550.69		
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		91,861.42		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,751.71		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3,751.71		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		88,109.71		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		88,109.71		
53	TOTAL LIABILITIES AND FUND BALANCE		91,861.42		



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Balance Sheet

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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			32,148.06	
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			32,148.06	
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			32,148.06	
52	TOTAL FUND BALANCE/EQUITY			32,148.06	
53	TOTAL LIABILITIES AND FUND BALANCE			32,148.06	



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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)	1,205.26	66,640.86		
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	1,205.26	66,640.86		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,205.26	66,640.86		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,205.26	66,640.86		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,205.26	66,640.86		



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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	356,678.19	355,101.65
1112 District Levy - Personal Property	70,107.71	0.00
1113 District Levy - Heavy Motor Vehicles	4,955.59	0.00
1190 Penalties and Interest on Taxes	1,034.69	1,013.27
1510 Interest Earnings	2,171.11	2,051.78
1900 Other Revenue from Local Sources	3,519.26	1,322.45
3110 Direct State Aid	307,439.06	414,569.28
3111 Quality Educator	42,588.00	44,443.62
3112 At Risk Student	0.00	4,899.30
3113 Indian Education For All	2,896.80	3,284.40
3114 American Indian Achievement Gap	2,200.00	3,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	21,256.85	24,238.55
3444 State School Block Grant	33,858.33	33,858.33
3730 HB645 State Special Education Allowable Costs	1,206.16	0.00
6100 Material Prior Period Revenue Adjustments	0.00	59.39
7800 ARRA - State Fiscal Stabilization Fund	34,690.66	0.00
7810 Education Jobs Fund	28,997.08	486.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	913,599.49	888,728.24

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	384,479.88	406,180.61
2XX Personal Services - Employee Benefits	2,722.67	5,176.86
3XX Purchased Professional and Technical Services	3,696.72	2,289.48
5XX Other Purchased Services	0.00	1,520.00
6XX Supplies and Materials	28,648.64	77,411.09
21XX Support Services - Students		
1XX Personal Services - Salaries	10,257.98	0.00
2XX Personal Services - Employee Benefits	145.32	0.00
3XX Purchased Professional and Technical Services	3,800.00	0.00
6XX Supplies and Materials	119.19	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	31,683.00
2XX Personal Services - Employee Benefits	0.00	159.52
3XX Purchased Professional and Technical Services	0.00	4,373.00
5XX Other Purchased Services	0.00	1,270.00
6XX Supplies and Materials	0.00	595.37
222X Educational Media Services		



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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				
		22X Educational Media Services			
			1XX Personal Services - Salaries	6,961.64	22,470.06
			2XX Personal Services - Employee Benefits	66.40	113.25
			6XX Supplies and Materials	2,367.82	5,840.82
		23X Support Services - General Administration			
			1XX Personal Services - Salaries	80,000.37	74,007.61
			2XX Personal Services - Employee Benefits	4,292.54	4,833.31
			3XX Purchased Professional and Technical Services	8,785.00	13,668.12
			5XX Other Purchased Services	7,661.62	7,357.90
			6XX Supplies and Materials	11,676.45	13,854.68
			810 Dues and Fees	764.00	0.00
			8XX Other Expenditures	0.00	3,541.00
		25X Support Services - Business			
			1XX Personal Services - Salaries	31,815.60	30,505.03
			2XX Personal Services - Employee Benefits	152.09	144.95
			3XX Purchased Professional and Technical Services	0.00	16,493.50
			5XX Other Purchased Services	0.00	307.01
			810 Dues and Fees	1,432.00	900.00
		26X Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	31,350.33	49,356.39
			2XX Personal Services - Employee Benefits	1,855.85	3,039.58
			3XX Purchased Professional and Technical Services	0.00	3,252.19
			4XX Purchased Property Services	42,636.33	45,309.83
			5XX Other Purchased Services	7,132.00	8,564.00
			6XX Supplies and Materials	9,038.09	16,954.08
			7XX Property and Equipment Acquisition	7,844.00	17,831.34
		27X Student Transportation Services			
			5XX Other Purchased Services	2,220.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	40,481.97	62,356.49
			2XX Personal Services - Employee Benefits	238.33	289.69
			3XX Purchased Professional and Technical Services	349.00	0.00
			6XX Supplies and Materials	534.16	2,438.48
		62X Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,079.68	5,002.15
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	5,100.00	5,100.00
			2XX Personal Services - Employee Benefits	205.59	28.04
			6XX Supplies and Materials	1,430.57	0.00
	780 ARRA - State Fiscal Stabilization Fund				



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

PRC	Program	Function	Object	2011 Value	2012 Value
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	295.00	0.00
			6XX Supplies and Materials	34,395.66	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	486.22
		21XX Support Services - Students			
			1XX Personal Services - Salaries	15,073.72	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	13,923.36	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	25,685.00	32,549.62
			2XX Personal Services - Employee Benefits	2,626.52	1,937.47
			6XX Supplies and Materials	0.00	947.83
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	6,335.13	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				841,676.22	980,139.57

Schedule Of Changes Worksheet

Beginning Fund Balance					170,380.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					888,728.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					980,139.57	(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	10,506.00	(4b)	-10,506.00	
					-10,506.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					68,463.60	(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	35,636.65	39,309.82
1112 District Levy - Personal Property	7,139.69	0.00
1113 District Levy - Heavy Motor Vehicles	494.86	0.00
1190 Penalties and Interest on Taxes	105.66	105.57
1510 Interest Earnings	130.09	74.00
1900 Other Revenue from Local Sources	139.67	0.00
2220 County On-Schedule Trans Reimb	7,676.74	7,623.34
3210 State On-Schedule Trans Reimb	7,337.60	7,623.34
3444 State School Block Grant	984.32	984.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59,645.28	55,720.39

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	13,503.96	12,000.00
2XX Personal Services - Employee Benefits	1,019.77	1,122.34
25XX Support Services - Business		
1XX Personal Services - Salaries	7,953.96	7,243.84
2XX Personal Services - Employee Benefits	38.02	34.12
27XX Student Transportation Services		
5XX Other Purchased Services	34,923.40	38,122.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,439.11	58,523.18



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						16,182.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,720.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,523.18	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,380.06	(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
1510 Interest Earnings	609.28	162.87
1611 National School Lunch Program	0.00	25,529.69
1621 Lunch Sales	23,610.72	0.00
1900 Other Revenue from Local Sources	3.72	40.00
4550 Federal Child Nutrition	46,973.16	54,703.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,196.88	80,436.06

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	12,769.19	13,815.25
2XX Personal Services - Employee Benefits	0.00	824.54
6XX Supplies and Materials	69,098.64	63,302.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	81,867.83	77,942.08

Schedule Of Changes Worksheet

Beginning Fund Balance	29,806.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,436.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,942.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	32,300.46	(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	6,989.01	31,297.75
1112 District Levy - Personal Property	1,875.97	0.00
1113 District Levy - Heavy Motor Vehicles	94.26	0.00
1190 Penalties and Interest on Taxes	29.18	46.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,988.42	31,344.64

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	31,207.63	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,207.63	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,623.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,344.64	(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)	36,968.41	(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	107,873.35	107,626.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	107,873.35	107,626.00

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	58,756.60	61,128.75
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,933.55	0.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	4,913.11
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,228.93	3,487.48
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	14,996.91	14,081.03
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,784.46	5,510.30
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,635.86	6,576.66
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,290.77	9,015.07
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	457.88	1,039.02
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	390.16	759.42
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,623.83	6,591.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,098.95	113,102.02



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

Schedule Of Changes Worksheet

Beginning Fund Balance						35,398.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						107,626.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,102.02 (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	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						29,922.44 (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
281 Local Donation	
1900 Other Revenue from Local Sources	3,433.42
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,745.80
420 Title I - Schoolwide	
4940 Schoolwide Program	53,477.00
458 SPDG IDEA Grant	
4580 IDEA, Part D, State Program Improvement	983.40
465 AYP State Grant	
4650 Federal Miscellaneous Grants from OPI	7,794.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,433.62

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

PRC Program Function Object	2012 Value
281 Local Donation	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	83.40
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	625.00
366 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
7XX Property and Equipment Acquisition	48,955.00
367 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
6XX Supplies and Materials	3,248.18
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	8,480.00
2XX Personal Services - Employee Benefits	1,365.80
6XX Supplies and Materials	2,900.00
412 Subtotal	12,745.80



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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
420	Title I - Schoolwide			
	494 Schoolwide Program			
		1XXX Instruction		
			1XX Personal Services - Salaries	42,601.23
			2XX Personal Services - Employee Benefits	6,792.38
			6XX Supplies and Materials	786.95
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	3,296.61
		420 Subtotal		<u>53,477.17</u>
458	SPDG IDEA Grant			
	458 IDEA State Program Improvement			
		221X Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	525.39
			5XX Other Purchased Services	458.01
		458 Subtotal		<u>983.40</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>120,117.95</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance	59,394.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,433.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	120,117.95	(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)	17,710.53	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
281 Local Donation	3,433.42	83.40	3,350.02
365 State OTO Indian Education for All	0.00	625.00	-625.00



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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
366 State OTO Capital Invest & Deferred Maintenance	0.00	48,955.00	-48,955.00
367 State OTO FullTime Kindergarten Startup	0.00	3,248.18	-3,248.18
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	12,745.80	12,745.80	0.00
420 Title I - Schoolwide	53,477.00	53,477.17	-0.17
458 SPDG IDEA Grant	983.40	983.40	0.00
465 AYP State Grant	7,794.00	0.00	7,794.00
Total	78,433.62	120,117.95	-41,684.33



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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	16,960.97	74.65
1112 District Levy - Personal Property	3,397.12	0.00
1113 District Levy - Heavy Motor Vehicles	235.64	0.00
1190 Penalties and Interest on Taxes	49.75	29.58
1510 Interest Earnings	545.95	258.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,189.43	362.64

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	5,985.00	9,060.00
2XX Personal Services - Employee Benefits	31.30	48.06
3XX Purchased Professional and Technical Services	4,117.50	1,150.00
6XX Supplies and Materials	982.60	3,029.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,116.40	13,287.64

Schedule Of Changes Worksheet

Beginning Fund Balance	45,415.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	362.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,287.64	(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)	32,490.07	(5)



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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	6,335.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,335.13	0.00

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		
1XX Personal Services - Salaries	9,195.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	6,335.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,195.00	6,335.90

Schedule Of Changes Worksheet

Beginning Fund Balance	6,336.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,335.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Total	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Total	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	11,214.53	11,874.33
1112 District Levy - Personal Property	2,266.89	0.00
1113 District Levy - Heavy Motor Vehicles	155.52	0.00
1190 Penalties and Interest on Taxes	33.30	32.41
1510 Interest Earnings	205.80	39.60
3281 State Technology Aid	931.31	1,051.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,807.35	12,997.50

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	11,617.50	9,931.40
6XX Supplies and Materials	9,808.26	8,769.79
21XX Support Services - Students		
1XX Personal Services - Salaries	3,542.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,968.64	18,701.19

Schedule Of Changes Worksheet

Beginning Fund Balance	6,906.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,997.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,701.19	(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)	1,203.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	0.00	115,041.99
1190 Penalties and Interest on Taxes	0.00	125.63
1510 Interest Earnings	733.08	661.97
6100 Material Prior Period Revenue Adjustments	0.00	4,085.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	733.08	119,914.59

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	0.00	17,431.19
4XX Purchased Property Services	0.00	1,270.69
6XX Supplies and Materials	5,511.00	6,890.98
7XX Property and Equipment Acquisition	4,085.00	50,182.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,596.00	75,775.72

Schedule Of Changes Worksheet

Beginning Fund Balance	43,970.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	119,914.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,775.72	(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)	88,109.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	25,381.40	0.00
1XXX Revenues from Student Activities	0.00	21,664.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,381.40	21,664.87

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	17,467.71	22,446.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,467.71	22,446.75

Schedule Of Changes Worksheet

Beginning Fund Balance	32,929.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,664.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,446.75	(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)	32,148.06	(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	22,482.72	32,365.00
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	429,256.15	448,589.55
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,047.16	5,734.44
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	28,979.42	25,345.80
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	31,207.63	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,238.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,238.55

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,078.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	34,903.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	70,086.81
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	62,356.49	0.00	0.00	0.00	
280	1XXX	2XX	289.69	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	2,438.48	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	5,002.15	0.00	0.00	0.00	
Totals			70,086.81	0.00	0.00	0.00	70,086.81

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	2,424.00	0.00	0.00	0.00	2,424.00
Buildings	1,171,596.00	0.00	128,898.00	0.00	1,300,494.00
Machinery and Equipment	133,567.00	0.00	0.00	0.00	133,567.00
Construction in Progress	11,929.00	-11,929.00	0.00	0.00	0.00
Totals at Historical Cost	1,319,516.00	-11,929.00	128,898.00	0.00	1,436,485.00
Less Accumulated Depreciation For:					
Building Accum	390,588.00	0.00	18,194.00	0.00	408,782.00
Machinery and Equipment Accum	100,508.00	5,477.00	0.00	0.00	105,985.00
Total Accumulated Depreciation	491,096.00	5,477.00	18,194.00	0.00	514,767.00
Governmental Activities, Capital Assets, net	828,420.00	-17,406.00	110,704.00	0.00	921,718.00

* 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
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Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	21,120.00	0.00	0.00	1,922.08	19,197.92	1,919.79	17,278.13
Total Governmental Activity							
Long-Term Liabilities	21,120.00	0.00	0.00	1,922.08	19,197.92	1,919.79	17,278.13

* 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.