



Trustees' Financial Summary

FY2011-12

Submit ID: 0790-13623820

**44 Rosebud County
0790 Forsyth 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: Robert Martelle

Phone #: (406) 346-2796

(Signature)

(Date)

Chair, Board of Trustees: Layton Salsbery

(Signature)

(Date)

County Superintendent: Joby Parker

(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 #
002	Aggregate Reim/Indirects	LOCAL	2011-2012	Local
218	Aggregate Reim/Indirects	LOCAL	VEGGIE	Local
304	Miscellaneous State Grant	STATE	MT-CB-12-0666	State
308	State OTO Indian Education for All	STATE	STATE	state
312	Title I Improving Basic Programs	FEDERAL	4407903112	84.010A
367	State OTO FullTime Kindergarten Startup	STATE	STATE	state
410	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A091792	84.358A
411	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A101792	84.358A
461	Title I Improving Basic Programs	FEDERAL	ACADEM ACH 11	84.010A
462	Title I Improving Basic Programs	FEDERAL	ACADEM ACH 12	84.010A
750	ARRA - Title I Part A	FEDERAL	4407909110	84.389
772	IDEA Part B (Trans from Coop)	FEDERAL	0996927712ALLO	84.027A



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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)	285,063.00	76,639.00	198,377.00	16,652.00
02	Taxes Receivable - Real and Personal (120-149)	10,353.00	2,655.00	1,181.00	
03	Taxes Receivable - Protested (150-159)	76,534.00	13,675.00	6,720.00	
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)	19,494.00	9,784.00		
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	391,444.00	102,753.00	206,278.00	16,652.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	9,627.00			
25	Deferred Revenue (680)	86,887.00	16,330.00	7,901.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	96,514.00	16,330.00	7,901.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	26,723.00	380.00		155.00
48	Fund Balance for Budget	268,207.00	86,043.00	198,377.00	16,497.00
52	TOTAL FUND BALANCE/EQUITY	294,930.00	86,423.00	198,377.00	16,652.00
53	TOTAL LIABILITIES AND FUND BALANCE	391,444.00	102,753.00	206,278.00	16,652.00



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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)		172,224.00	57,806.00	
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)			7,481.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		172,224.00	65,287.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		774.00		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		774.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		171,450.00	65,287.00	
52	TOTAL FUND BALANCE/EQUITY		171,450.00	65,287.00	
53	TOTAL LIABILITIES AND FUND BALANCE		172,224.00	65,287.00	



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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)				26,959.00
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				26,959.00
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				26,959.00
52	TOTAL FUND BALANCE/EQUITY				26,959.00
53	TOTAL LIABILITIES AND FUND BALANCE				26,959.00



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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)			137,253.00	
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			137,253.00	
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			137,253.00	
52	TOTAL FUND BALANCE/EQUITY			137,253.00	
53	TOTAL LIABILITIES AND FUND BALANCE			137,253.00	



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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)	38,561.00	128,072.00		
02	Taxes Receivable - Real and Personal (120-149)	957.00			
03	Taxes Receivable - Protested (150-159)	7,575.00			
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	47,093.00	128,072.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	8,532.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,532.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	13,341.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	25,220.00	128,072.00		
52	TOTAL FUND BALANCE/EQUITY	38,561.00	128,072.00		
53	TOTAL LIABILITIES AND FUND BALANCE	47,093.00	128,072.00		



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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)	6,860.00	12,006.00		
02	Taxes Receivable - Real and Personal (120-149)		12.00		
03	Taxes Receivable - Protested (150-159)		2,184.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	46,085.00			
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	52,945.00	14,202.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,196.00		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,196.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	52,945.00	12,006.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	52,945.00	12,006.00		
53	TOTAL LIABILITIES AND FUND BALANCE	52,945.00	14,202.00		



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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)		1,568.00	8,383.00	
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)		1,050.00		
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		2,618.00	8,383.00	
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)		2,618.00	8,383.00	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		2,618.00	8,383.00	
53	TOTAL LIABILITIES AND FUND BALANCE		2,618.00	8,383.00	



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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)	4,284.00	250,000.00		
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	4,284.00	250,000.00		
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	4,284.00	250,000.00		
52	TOTAL FUND BALANCE/EQUITY	4,284.00	250,000.00		
53	TOTAL LIABILITIES AND FUND BALANCE	4,284.00	250,000.00		



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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)	82,384.00	90,239.00		
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	82,384.00	90,239.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	6,463.00	90,239.00		
24	Other Current Liabilities (621-679)	75,921.00			
35	TOTAL LIABILITIES	82,384.00	90,239.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	82,384.00	90,239.00		



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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	423,058.00	432,487.00
1112 District Levy - Personal Property	35,713.00	24,865.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23,294.00	16,777.00
1190 Penalties and Interest on Taxes	996.00	712.00
1510 Interest Earnings	4,153.00	3,227.00
1900 Other Revenue from Local Sources	5,862.98	765.00
3110 Direct State Aid	591,226.92	697,536.40
3111 Quality Educator	68,089.09	68,791.79
3112 At Risk Student	0.00	9,399.07
3113 Indian Education For All	5,752.80	5,691.60
3114 American Indian Achievement Gap	2,200.00	3,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	40,073.87	41,551.80
3120 State Guaranteed Tax Base Aid	230,985.21	197,859.20
3444 State School Block Grant	210,995.81	210,995.81
3730 HB645 State Special Education Allowable Costs	2,395.33	0.00
5300 Operating Transfers from Other Funds	0.00	5,890.00
6100 Material Prior Period Revenue Adjustments	6,679.00	2,157.24
7800 ARRA - State Fiscal Stabilization Fund	66,712.57	0.00
7810 Education Jobs Fund	55,763.42	818.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,773,951.00	1,722,924.00

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	635,092.01	720,696.91
2XX Personal Services - Employee Benefits	165,032.56	176,204.00
3XX Purchased Professional and Technical Services	120.00	0.00
4XX Purchased Property Services	3,855.00	4,128.00
5XX Other Purchased Services	775.00	636.00
6XX Supplies and Materials	29,292.00	22,313.00
21XX Support Services - Students		
1XX Personal Services - Salaries	36,810.00	28,015.00
2XX Personal Services - Employee Benefits	7,787.71	6,439.00
5XX Other Purchased Services	87.00	87.00
6XX Supplies and Materials	0.00	222.00
222X Educational Media Services		
1XX Personal Services - Salaries	44,155.00	45,707.00
2XX Personal Services - Employee Benefits	12,977.52	13,849.00
4XX Purchased Property Services	18.00	0.00



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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
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			5XX Other Purchased Services	1,740.00	529.00
			6XX Supplies and Materials	8,793.00	5,431.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	53,875.00	54,992.00
			2XX Personal Services - Employee Benefits	8,473.15	8,921.00
			3XX Purchased Professional and Technical Services	4,592.00	8,985.00
			4XX Purchased Property Services	92.00	0.00
			5XX Other Purchased Services	12,456.00	9,263.00
			6XX Supplies and Materials	2,157.00	1,187.00
			8XX Other Expenditures	2,825.00	3,308.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	109,351.00	122,741.00
			2XX Personal Services - Employee Benefits	23,352.87	26,024.00
			3XX Purchased Professional and Technical Services	231.00	0.00
			4XX Purchased Property Services	0.00	412.00
			5XX Other Purchased Services	3,053.00	1,627.00
			6XX Supplies and Materials	6,114.00	6,608.00
			8XX Other Expenditures	536.00	638.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	65,146.00	66,437.00
			2XX Personal Services - Employee Benefits	11,938.36	12,660.00
			4XX Purchased Property Services	0.00	2,956.00
			5XX Other Purchased Services	880.00	1,433.00
			6XX Supplies and Materials	814.00	1,453.00
			8XX Other Expenditures	505.00	568.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	71,849.00	76,762.00
			2XX Personal Services - Employee Benefits	14,380.51	24,750.00
			4XX Purchased Property Services	53,656.00	53,003.00
			5XX Other Purchased Services	15,598.00	19,565.00
			6XX Supplies and Materials	10,317.00	12,273.00
			8XX Other Expenditures	3,004.00	3,486.00
	27XX Student Transportation Services				
			6XX Supplies and Materials	300.00	749.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	37,696.00	34,464.00
			2XX Personal Services - Employee Benefits	9,750.18	10,306.00
			6XX Supplies and Materials	858.00	1,265.00
	221X Improvement of Instruction Services				
			5XX Other Purchased Services	410.00	110.00
	26XX Operation and Maintenance of Plant Services				



Trustees' Financial Summary

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	89.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	41,332.00	40,450.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,479.00	4,077.00
			2XX Personal Services - Employee Benefits	68.59	62.00
			3XX Purchased Professional and Technical Services	0.00	950.00
			5XX Other Purchased Services	908.00	947.00
			6XX Supplies and Materials	555.00	624.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	30,309.00	30,095.00
			2XX Personal Services - Employee Benefits	3,119.55	2,710.00
			4XX Purchased Property Services	35.00	0.00
			5XX Other Purchased Services	2,128.00	3,455.00
			6XX Supplies and Materials	80.00	0.00
			7XX Property and Equipment Acquisition	3,801.00	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	66,712.57	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	55,763.42	818.09
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	24,000.00	16,000.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	10,264.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,713,389.00	1,691,391.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						273,916.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,722,924.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,691,391.00	(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	26,723.00	Less Last Year	37,242.00	(4b)		-10,519.00	
						-10,519.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						294,930.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	76,654.00	115,689.00
1112 District Levy - Personal Property	8,022.00	6,152.00
1190 Penalties and Interest on Taxes	188.00	144.00
1510 Interest Earnings	773.00	566.31
1900 Other Revenue from Local Sources	1,245.39	0.00
2220 County On-Schedule Trans Reimb	44,150.00	44,046.18
3210 State On-Schedule Trans Reimb	44,150.30	44,046.20
3444 State School Block Grant	2,620.31	2,620.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	177,803.00	213,264.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	13,123.00	13,406.00
2XX Personal Services - Employee Benefits	1,998.00	2,183.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	82,110.00	79,952.00
2XX Personal Services - Employee Benefits	18,879.00	15,586.00
3XX Purchased Professional and Technical Services	758.00	702.00
4XX Purchased Property Services	11,940.00	18,837.00
5XX Other Purchased Services	9,657.00	9,895.00
6XX Supplies and Materials	20,720.00	24,834.00
7XX Property and Equipment Acquisition	7,963.00	48,036.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	31.00	0.00
4XX Purchased Property Services	104.00	40.00
5XX Other Purchased Services	920.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	168,203.00	213,471.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						87,522.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						213,264.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						213,471.00	(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	380.00	Less Last Year	1,272.00	(4b)		-892.00	
						-892.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						86,423.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	39,842.00	51,245.00
1112 District Levy - Personal Property	3,949.00	2,772.00
1190 Penalties and Interest on Taxes	86.00	70.00
1510 Interest Earnings	2,685.00	2,085.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,562.00	56,172.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	50,250.00	59,041.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,250.00	59,041.00

Schedule Of Changes Worksheet

Beginning Fund Balance	201,246.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,172.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,041.00	(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)	198,377.00	(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	148.00	101.00
1621 Lunch Sales	56,562.00	48,860.00
1900 Other Revenue from Local Sources	1,806.00	13,654.00
4550 Federal Child Nutrition	51,357.00	47,284.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109,873.00	109,899.00

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	74,455.00	64,378.00
2XX Personal Services - Employee Benefits	17,750.00	22,386.00
5XX Other Purchased Services	450.00	146.00
6XX Supplies and Materials	17,699.00	23,072.00
810 Dues and Fees	148.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	110,502.00	110,232.00

Schedule Of Changes Worksheet

Beginning Fund Balance	16,830.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109,899.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,232.00	(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	155.00	
Less Last Year	0.00	(4b)
	155.00	
		155.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,652.00	(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
1510 Interest Earnings	10.00	5.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10.00	5.00

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	808.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	808.00

Schedule Of Changes Worksheet

Beginning Fund Balance	803.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	808.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	0.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,796.00	1,195.00
2240 County Retirement Distribution	205,341.00	221,566.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	207,137.00	222,761.00

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	101,128.00	107,939.76
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,861.40	4,195.85
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,189.46	2,170.79
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,030.96	6,845.60
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,668.33	10,244.06
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	17,412.35	18,383.09
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,373.43	9,950.36
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,440.78	11,496.75
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	13,074.67	11,974.52
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,002.47	5,161.72
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4.94	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	553.97	610.62
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,826.21	4,507.37
780 ARRA - State Fiscal Stabilization Fund		
1XXX Instruction		



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	780	ARRA - State Fiscal Stabilization Fund			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,622.88	0.00
	781	Education Jobs Fund			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,879.41	122.53
	910	Food Services			
		31XX Food Services			
			2XX Personal Services - Employee Benefits	11,855.74	9,641.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				221,925.00	203,245.00

Schedule Of Changes Worksheet

Beginning Fund Balance						151,934.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						222,761.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						203,245.00	(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)						171,450.00	(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
002 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	3,870.00
312 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	105,887.00
410 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,281.00
411 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,457.00
461 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,897.00
750 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	6,181.00
772 IDEA Part B (Trans from Coop)	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	73,305.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	201,878.00

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

PRC Program Function Object	2012 Value
002 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	721.00
6XX Supplies and Materials	171.00
002 Subtotal	892.00
218 Aggregate Reim/Indirects	
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	927.00
308 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
3XX Purchased Professional and Technical Services	321.00
312 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	69,991.00
2XX Personal Services - Employee Benefits	34,719.00



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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
461 Title I Improving Basic Programs	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
6XX Supplies and Materials	1,638.00
461 Subtotal	2,907.00
750 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	5,055.00
2XX Personal Services - Employee Benefits	819.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	307.00
750 Subtotal	6,181.00
772 IDEA Part B (Trans from Coop)	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	49,949.00
2XX Personal Services - Employee Benefits	23,356.00
772 Subtotal	73,305.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	215,446.00

Schedule Of Changes Worksheet

Beginning Fund Balance	81,553.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	201,878.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	215,446.00	(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	2,698.00	(4b)
	-2,698.00	
	-2,698.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	65,287.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Aggregate Reim/Indirects	3,870.00	892.00	2,978.00
218 Aggregate Reim/Indirects	0.00	927.00	-927.00
308 State OTO Indian Education for All	0.00	321.00	-321.00
312 Title I Improving Basic Programs	105,887.00	105,887.00	0.00
367 State OTO FullTime Kindergarten Startup	0.00	16,288.00	-16,288.00
410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,281.00	6,281.00	0.00
411 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,457.00	2,457.00	0.00
461 Title I Improving Basic Programs	3,897.00	2,907.00	990.00
750 ARRA - Title I Part A	6,181.00	6,181.00	0.00
772 IDEA Part B (Trans from Coop)	73,305.00	73,305.00	0.00
Total	201,878.00	215,446.00	-13,568.00



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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
1510 Interest Earnings	253.00	319.00
5300 Operating Transfers from Other Funds	10,264.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,517.00	319.00

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	5,890.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,890.00

Schedule Of Changes Worksheet

Beginning Fund Balance		32,530.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		319.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,890.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		26,959.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,706.00	1,339.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,706.00	1,339.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	135,914.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,339.00	(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)	137,253.00	(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
1111 District Levy - Real Property	41,464.00	41,521.00
1112 District Levy - Personal Property	4,148.00	2,299.00
1190 Penalties and Interest on Taxes	98.00	66.67
1510 Interest Earnings	808.62	356.00
3281 State Technology Aid	1,770.38	1,761.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,289.00	46,004.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
6XX Supplies and Materials	200.00	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	13,750.00	14,494.00
2XX Personal Services - Employee Benefits	1,531.00	2,444.00
4XX Purchased Property Services	2,750.00	1,660.00
5XX Other Purchased Services	88.00	88.00
6XX Supplies and Materials	57,478.00	18,482.00
25XX Support Services - Business		
6XX Supplies and Materials	682.00	0.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	20,193.00
260 Non-Grant Bilingual Education		
1XXX Instruction		
6XX Supplies and Materials	0.00	477.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	76,479.00	57,838.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						37,840.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,004.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,838.00	(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	13,341.00	Less Last Year	786.00	(4b)		12,555.00	
						12,555.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						38,561.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,364.05	1,183.05
3445 State Combined Fund School Block Grant	12,174.95	12,174.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,539.00	13,358.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	114,714.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,358.00	(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)	128,072.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	14,187.00	412.00
1112 District Levy - Personal Property	1,548.00	83.00
1190 Penalties and Interest on Taxes	35.00	14.00
1510 Interest Earnings	200.63	71.00
3120 State Guaranteed Tax Base Aid	9,956.37	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,927.00	580.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	25,000.00	0.00
850 Interest on Debt	1,675.00	0.00
860 Agent Fees/Issuance Costs	250.00	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	11,106.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,925.00	11,106.00

Schedule Of Changes Worksheet

Beginning Fund Balance		10,526.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		580.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		11,106.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(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
1510 Interest Earnings	1,084.00	354.00
1900 Other Revenue from Local Sources	0.00	2,232.00
5200 Sale or Compensation for Loss of Assets	136,703.00	78,285.00
6100 Material Prior Period Revenue Adjustments	0.00	183.00
304 Miscellaneous State Grant		
3340 State Coal Board Grants	0.00	46,085.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	137,787.00	127,139.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	18,500.00
27XX Student Transportation Services		
4XX Purchased Property Services	9,528.00	0.00
5XX Other Purchased Services	100.00	0.00
6XX Supplies and Materials	36,268.00	10,238.00
7XX Property and Equipment Acquisition	19,560.00	128,800.00
304 Miscellaneous State Grant		
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	46,085.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,456.00	203,623.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						129,612.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						127,139.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						203,623.00	(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	183.00	(4b)		-183.00	
						-183.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						52,945.00	(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
1111 District Levy - Real Property	0.00	15.00
1112 District Levy - Personal Property	0.00	19.00
1190 Penalties and Interest on Taxes	0.00	3.00
1510 Interest Earnings	0.00	55.00
9710 Residual Equity Transfers In	0.00	11,914.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	12,006.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,006.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,006.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	339.00	268.00
1970 Services Provided Other Funds	6,281.00	7,776.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>6,620.00</u>	<u>8,044.00</u>

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	122.00	1,016.00
5XX Other Purchased Services	920.00	503.00
6XX Supplies and Materials	2,712.00	2,611.00
7XX Property and Equipment Acquisition	0.00	31,725.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>3,754.00</u>	<u>35,855.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	30,429.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,044.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,855.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,618.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	22.00	43.00
1970 Services Provided Other Funds	26,855.00	26,236.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,877.00	26,279.00

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	24,052.00	24,223.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,052.00	24,223.00

Schedule Of Changes Worksheet

Beginning Fund Balance		6,327.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,279.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		24,223.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		8,383.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	53.00	42.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53.00	42.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	4,242.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,284.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	250,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	250,000.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	250,000.00	(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)	250,000.00	(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	32,402.00	36,046.00
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	825,549.00	800,255.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,744.00	4,493.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	37,909.00	36,450.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	41,551.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	41,551.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,849.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	59,834.28
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	86,595.00
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	34,464.00	0.00	0.00	0.00	
280	1XXX	2XX	10,306.00	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	1,265.00	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	110.00	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	40,450.00	0.00	0.00	0.00	
Totals			86,595.00	0.00	0.00	0.00	86,595.00

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	Adjustments	Additions	Removals	Ending Balance
Land	349,260.00	0.00	0.00	0.00	349,260.00
Land Improvements	169,436.00	0.00	0.00	0.00	169,436.00
Buildings	3,237,673.00	0.00	211,527.00	0.00	3,449,200.00
Machinery and Equipment	553,716.00	0.00	98,682.00	55,848.00	596,550.00
Totals at Historical Cost	4,310,085.00	0.00	310,209.00	55,848.00	4,564,446.00
Less Accumulated Depreciation For:					
Improvement Accum	114,646.00	0.00	0.00	0.00	114,646.00
Building Accum	1,072,132.00	0.00	0.00	0.00	1,072,132.00
Machinery and Equipment Accum	303,678.00	0.00	0.00	0.00	303,678.00
Total Accumulated Depreciation	1,490,456.00	0.00	0.00	0.00	1,490,456.00
Governmental Activities, Capital Assets, net	2,819,629.00	0.00	310,209.00	55,848.00	3,073,990.00

* 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
Total Depreciation for FY2012			

*** Has comment.



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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	162,225.00	0.00	0.00	16,283.00	145,942.00	0.00	145,942.00
Total Governmental Activity							
Long-Term Liabilities	162,225.00	0.00	0.00	16,283.00	145,942.00	0.00	145,942.00

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

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

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