



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0529-70221436**

**27 Lincoln County  
0529 Fortine 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:** Barbara Traina

**Phone #:** (406) 882-4531

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

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

**Chair, Board of Trustees:** Mischell Smith

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

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

**County Superintendent:** Ron Higgins

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

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

## Software

Accounting Package: Foxie Lady

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 #
037	Residual Equity Transfer In	LOCAL	N/A	N/A
038	Rural Ed Achievement	FEDERAL	S358A101364	84.358A
039	Local Source	LOCAL	N/A	N/A
040	Title II Part A	FEDERAL	0270529141012	84.367
041	Rural Ed Achievement	FEDERAL	S358A111364	84.358A
042	Contract OPI	STATE	N/A	N/A
043	Summer Rec	LOCAL	N/A	N/A
044	Payroll Fund Transfer in	LOCAL	N/A	N/A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,484.40	15,702.74	51,891.67	1,380.34
02	Taxes Receivable - Real and Personal (120-149)	15,196.61	6,281.40	3,382.46	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	37,681.01	21,984.14	55,274.13	1,380.34
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,196.61	6,281.40	3,382.46	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	15,196.61	6,281.40	3,382.46	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	22,484.40	15,702.74	51,891.67	1,380.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>	22,484.40	15,702.74	51,891.67	1,380.34
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	37,681.01	21,984.14	55,274.13	1,380.34



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50.52	24,188.72	413.16	2,154.11
02	Taxes Receivable - Real and Personal (120-149)	55.48			806.62
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	106.00	24,188.72	413.16	2,960.73
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	55.48			806.62
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	55.48			806.62
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	50.52	24,188.72	413.16	2,154.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>	50.52	24,188.72	413.16	2,154.11
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	106.00	24,188.72	413.16	2,960.73



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			227.10	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			227.10	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			227.10	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			227.10	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			227.10	



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20.14	47.26		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20.14	47.26		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	20.14	47.26		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20.14	47.26		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20.14	47.26		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,397.59	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			4,397.59	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			4,397.59	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,397.59	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,397.59	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,792.70			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	32,792.70			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	32,792.70			
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	32,792.70			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32,792.70			



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	104,493.54	116,855.78
1190 Penalties and Interest on Taxes	1,270.18	932.35
1510 Interest Earnings	296.96	149.59
3110 Direct State Aid	133,718.68	194,577.29
3111 Quality Educator	15,213.04	18,255.04
3112 At Risk Student	0.00	3,730.91
3113 Indian Education For All	1,305.60	1,346.40
3114 American Indian Achievement Gap	400.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,577.68	16,769.29
3120 State Guaranteed Tax Base Aid	52,432.35	71,656.70
3444 State School Block Grant	15,876.48	15,876.48
3730 HB645 State Special Education Allowable Costs	543.62	0.00
7800 ARRA - State Fiscal Stabilization Fund	14,333.42	0.00
7810 Education Jobs Fund	11,980.96	228.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>365,442.51</b>	<b>440,578.04</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	102,520.67	159,658.87
2XX Personal Services - Employee Benefits	32,075.00	39,816.14
3XX Purchased Professional and Technical Services	2,794.95	6,628.02
4XX Purchased Property Services	1,486.98	192.50
6XX Supplies and Materials	17,229.18	29,585.41
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	1,883.24	1,737.13
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	4,351.28
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	6,601.12	0.00
5XX Other Purchased Services	5,825.08	5,762.44
6XX Supplies and Materials	0.00	55.00
810 Dues and Fees	1,139.39	1,135.39
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	16,926.00	21,902.50
2XX Personal Services - Employee Benefits	200.00	1,170.20
5XX Other Purchased Services	1,340.06	1,528.38
6XX Supplies and Materials	350.68	0.00
8XX Other Expenditures	175.00	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	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	16,188.00	28,783.13	
			2XX Personal Services - Employee Benefits	7,323.63	6,097.20	
			3XX Purchased Professional and Technical Services	775.00	3,362.50	
			5XX Other Purchased Services	3,237.70	4,145.75	
			6XX Supplies and Materials	674.98	1,548.05	
			8XX Other Expenditures	220.00	450.00	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	23,764.37	20,037.00	
			2XX Personal Services - Employee Benefits	1,631.00	2,992.32	
			3XX Purchased Professional and Technical Services	1,151.25	7,318.08	
			4XX Purchased Property Services	16,490.94	15,179.38	
			5XX Other Purchased Services	1,356.60	235.40	
			6XX Supplies and Materials	6,711.86	9,893.12	
	<b>280 Special Education - Local and State</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	27,714.62	25,838.63	
			2XX Personal Services - Employee Benefits	3,958.00	0.00	
			3XX Purchased Professional and Technical Services	0.00	170.00	
			5XX Other Purchased Services	597.40	0.00	
			6XX Supplies and Materials	98.00	2,178.56	
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives	1,060.22	1,092.92	
	<b>329 State Miscellaneous Grants</b>					
	<b>1XXX Instruction</b>					
			2XX Personal Services - Employee Benefits	0.00	1,653.00	
			5XX Other Purchased Services	0.00	920.50	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
	<b>221X Improvement of Instruction Services</b>					
			5XX Other Purchased Services	0.00	1,346.40	
	<b>720 School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	1,500.00	1,500.00	
			2XX Personal Services - Employee Benefits	0.00	24.13	
	<b>780 ARRA - State Fiscal Stabilization Fund</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	14,333.42	0.00	
	<b>781 Education Jobs Fund</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	11,980.96	228.21	
	<b>910 Food Services</b>					



# Trustees' Financial Summary

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27 Lincoln County  
0529 Fortine Elem

## 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
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	21,918.27	20,712.12
			2XX Personal Services - Employee Benefits	5,027.00	3,100.81
			5XX Other Purchased Services	0.00	219.78
			6XX Supplies and Materials	0.00	5,393.32
910	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	6,691.59	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>364,952.16</u>	<u>437,943.57</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					19,849.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					440,578.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					437,943.57	(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	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,484.40	(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	47,722.99	47,738.91
1190 Penalties and Interest on Taxes	550.69	414.79
1510 Interest Earnings	119.75	49.93
2220 County On-Schedule Trans Reimb	12,078.00	12,078.00
3210 State On-Schedule Trans Reimb	12,078.00	12,078.00
3444 State School Block Grant	2,923.82	2,923.82

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>75,473.25</u>	<u>75,283.45</u>
--	------------------	------------------

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	40,742.50	35,202.28
2XX Personal Services - Employee Benefits	2,199.48	5,291.93
3XX Purchased Professional and Technical Services	520.50	177.00
4XX Purchased Property Services	885.75	632.94
5XX Other Purchased Services	26,003.38	27,474.64
6XX Supplies and Materials	4,932.42	6,235.19

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>75,284.03</u>	<u>75,013.98</u>
--	------------------	------------------

### Schedule Of Changes Worksheet

Beginning Fund Balance	15,433.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,283.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,013.98	(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)	15,702.74	(5)



# Trustees' Financial Summary

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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
1110 District Tax Levy	25,410.39	26,695.87
1190 Penalties and Interest on Taxes	174.86	212.89
1510 Interest Earnings	52.33	30.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25,637.58	26,939.48

### 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		
6XX Supplies and Materials	1,098.69	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,098.69	350.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	25,302.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,939.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	350.00	(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)	51,891.67	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	2,400.00	2,200.00
4550 Federal Child Nutrition	38,548.69	45,878.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	40,948.69	48,078.33

### 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	3,081.82	6,040.72
2XX Personal Services - Employee Benefits	0.00	14.26
5XX Other Purchased Services	348.48	4,095.86
6XX Supplies and Materials	38,810.72	37,037.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	42,241.02	47,188.45

### Schedule Of Changes Worksheet

Beginning Fund Balance	490.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,078.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,188.45	(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)	1,380.34	(5)



# Trustees' Financial Summary

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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	577.62	42.46
1190 Penalties and Interest on Taxes	46.54	8.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	624.16	50.52

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

PRC Program Function Object	2011 Value	2012 Value
037 Residual Equity Transfer In		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	3,557.63	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,557.63	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.52	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	50.52	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	76.57	23.05
2240 County Retirement Distribution	51,912.38	57,108.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51,988.95	57,131.77

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	24,946.68	29,605.77
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,799.28	3,669.10
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,608.81	4,749.98
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	4,000.94	3,665.96
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	4,783.92	4,732.48
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,348.36	3,980.67
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	126.76	124.81
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	3,670.25	3,906.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	48,285.00	54,435.33



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						21,492.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,131.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						54,435.33	(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)						24,188.72	(5)





# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
			<b>040 Subtotal</b>	4,304.00
<b>041</b>	<b>Rural Ed Achievement</b>			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
	1XXX Instruction			
			1XX Personal Services - Salaries	14,679.00
<b>042</b>	<b>Contract OPI</b>			
	329 State Miscellaneous Grants			
	1XXX Instruction			
			5XX Other Purchased Services	754.20
<b>043</b>	<b>Summer Rec</b>			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			1XX Personal Services - Salaries	1,674.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				38,237.25

#### Schedule Of Changes Worksheet

Beginning Fund Balance	156.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,493.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,237.25	(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
Ending Fund Balance (1 + 2 - 3 + 4)	413.16	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
037 Residual Equity Transfer In	0.00	156.77	-156.77
038 Rural Ed Achievement	15,576.00	15,576.00	0.00
039 Local Source	1,092.92	1,092.92	0.00
040 Title II Part A	4,304.00	4,304.00	0.00



# Trustees' Financial Summary

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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
041 Rural Ed Achievement	14,679.00	14,679.00	0.00
042 Contract OPI	754.20	754.20	0.00
043 Summer Rec	2,087.52	1,674.36	413.16
<b>Total</b>	<u>38,493.64</u>	<u>38,237.25</u>	<u>256.39</u>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	4,050.51	5,629.68
1190 Penalties and Interest on Taxes	36.28	37.54
1340 Fees for Adult Education	600.00	0.00
1510 Interest Earnings	11.97	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,698.76	5,667.22

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

PRC Program Function Object	2011 Value	2012 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	0.00	863.58
6XX Supplies and Materials	3,590.00	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	2,698.00	3,198.12
2XX Personal Services - Employee Benefits	0.00	42.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,288.00	4,104.56

### Schedule Of Changes Worksheet

Beginning Fund Balance		591.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,667.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,104.56 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,154.11 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1910 Rentals	2,033.97	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,033.97	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		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	792.00	880.00
2XX Personal Services - Employee Benefits	0.00	11.79
6XX Supplies and Materials	2,357.30	260.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,149.30	1,152.34

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,379.44 (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		1,152.34 (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)
		227.10 (5)



# Trustees' Financial Summary

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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
3281 State Technology Aid	389.91	428.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	389.91	428.32

### 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		
4XX Purchased Property Services	267.00	0.00
6XX Supplies and Materials	475.00	450.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	742.00	450.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	41.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	428.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	450.00	(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)		20.14 (5)



# Trustees' Financial Summary

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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
3445 State Combined Fund School Block Grant	1,595.47	1,595.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,595.47	1,595.47

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	900.00	1,600.00
25XX Support Services - Business		
1XX Personal Services - Salaries	1,349.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,249.00	1,600.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	51.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,595.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,600.00	(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)		47.26 (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
1XXX Revenues from Student Activities	17,774.57	24,057.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,774.57	24,057.20

### 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	19,697.50	21,601.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,697.50	21,601.06

### Schedule Of Changes Worksheet

Beginning Fund Balance	1,941.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,057.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,601.06	(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)	4,397.59	(5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2011 Value</b>	<b>2012 Value</b>
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	25,707.12	23,583.63
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	149,756.16	183,961.35
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,857.72	4,122.93
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	854.40	820.04
XX	XXX 26XX 41X	Energy Utility Services	15,056.94	14,121.98
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	9,936.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,936.30

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,311.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,308.20
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,280.11
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: 75%**



# Trustees' Financial Summary

FY2011-12

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	25,838.63	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	170.00	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	2,178.56	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	1,092.92	0.00	0.00	0.00	
<b>Totals</b>			29,280.11	0.00	0.00	0.00	29,280.11

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

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



# Trustees' Financial Summary

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	5,836.00	0.00	0.00	0.00	5,836.00
Buildings	367,499.00	0.00	0.00	0.00	367,499.00
Machinery and Equipment	190,508.00	0.00	0.00	0.00	190,508.00
Totals at Historical Cost	563,843.00	0.00	0.00	0.00	563,843.00
Less Accumulated Depreciation For:					
Building Accum	194,421.00	0.00	6,863.00	0.00	201,284.00
Machinery and Equipment Accum	93,203.00	0.00	7,469.00	0.00	100,672.00
Total Accumulated Depreciation	287,624.00	0.00	14,332.00	0.00	301,956.00
Governmental Activities, Capital Assets, net	276,219.00	0.00	-14,332.00	0.00	261,887.00

\* 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.

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

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	16,394.47	3,036.53	0.00	0.00	19,431.00	3,886.20	15,544.80
Total Governmental Activity							
Long-Term Liabilities	16,394.47	3,036.53	0.00	0.00	19,431.00	3,886.20	15,544.80

\* 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.