



Trustees' Financial Summary

FY2011-12

Submit ID: 0774-56669443

**43 Roosevelt County
0774 Frontier 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: Ann Landsrud

Phone #: (406) 653-2501

(Signature)

(Date)

Chair, Board of Trustees: Brandon Babb

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
019	Miscellaneous State Grant	STATE	019	State
101	Miscellaneous State Grant	STATE	101	State
111	Local Gov Sev Tax (LGST)	STATE	111	State
120	Gifted and Talented	STATE		State
372	Quality Schools Facility Grant	STATE	372	NA
409	Johnson O'Malley (JOM)	FEDERAL	409	15.130
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	412	84.358A
413	Title VII, Indian Education	FEDERAL		84.060
428	Title I Improving Basic Programs	FEDERAL		84.010A
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	750	84.931
812	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,167.67	4,153.42	67,856.47	4,118.80
02	Taxes Receivable - Real and Personal (120-149)	28,186.07	630.67	2,307.90	
03	Taxes Receivable - Protested (150-159)	4,357.48	145.87	5.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				5,000.00
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	90,711.22	4,929.96	70,169.45	9,118.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		11,584.52	45,915.48	
25	Deferred Revenue (680)	35,998.92	776.54	2,312.98	5,000.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	35,998.92	12,361.06	48,228.46	5,000.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	54,712.30	-7,431.10	21,940.99	4,118.80
52	TOTAL FUND BALANCE/EQUITY	54,712.30	-7,431.10	21,940.99	4,118.80
53	TOTAL LIABILITIES AND FUND BALANCE	90,711.22	4,929.96	70,169.45	9,118.80



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,566.88	73,718.09	19,209.21	
02	Taxes Receivable - Real and Personal (120-149)	44.01			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			32,504.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,610.89	73,718.09	51,713.21	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	44.01		32,504.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	44.01		32,504.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,566.88	73,718.09	19,209.21	
52	TOTAL FUND BALANCE/EQUITY	2,566.88	73,718.09	19,209.21	
53	TOTAL LIABILITIES AND FUND BALANCE	2,610.89	73,718.09	51,713.21	



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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)				1,831.84
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				1,831.84
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				1,831.84
52	TOTAL FUND BALANCE/EQUITY				1,831.84
53	TOTAL LIABILITIES AND FUND BALANCE				1,831.84



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			466,197.08	
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			466,197.08	
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			466,197.08	
52	TOTAL FUND BALANCE/EQUITY			466,197.08	
53	TOTAL LIABILITIES AND FUND BALANCE			466,197.08	



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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)	7,296.03	4,952.58		
02	Taxes Receivable - Real and Personal (120-149)				199.61
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	7,296.03	4,952.58		199.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				199.61
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				199.61
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	7,296.03	4,952.58		
52	TOTAL FUND BALANCE/EQUITY	7,296.03	4,952.58		
53	TOTAL LIABILITIES AND FUND BALANCE	7,296.03	4,952.58		199.61



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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)	11,630.34	187,174.65		
02	Taxes Receivable - Real and Personal (120-149)		6,933.97		
03	Taxes Receivable - Protested (150-159)		914.60		
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	11,630.34	195,023.22		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,848.57		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		7,848.57		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	11,630.34	187,174.65		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	11,630.34	187,174.65		
53	TOTAL LIABILITIES AND FUND BALANCE	11,630.34	195,023.22		



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			13,950.40	
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			13,950.40	
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			13,950.40	
52	TOTAL FUND BALANCE/EQUITY			13,950.40	
53	TOTAL LIABILITIES AND FUND BALANCE			13,950.40	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,198.25	89,933.29		
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	45,198.25	89,933.29		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	41,019.22	89,933.29		
24	Other Current Liabilities (621-679)	4,179.03			
35	TOTAL LIABILITIES	45,198.25	89,933.29		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	45,198.25	89,933.29		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	292,695.76	398,688.11
1112 District Levy - Personal Property	8,082.45	7,414.54
1113 District Levy - Heavy Motor Vehicles	0.00	2,051.07
1114 District Levy - Pers Prop/Mobile Homes	584.84	746.64
1130 Tax Title and Property Sales	0.00	88.65
1190 Penalties and Interest on Taxes	408.95	333.67
1510 Interest Earnings	100.33	43.00
1900 Other Revenue from Local Sources	16.55	3,381.73
3110 Direct State Aid	263,406.62	340,070.41
3111 Quality Educator	37,930.70	37,924.61
3112 At Risk Student	0.00	5,008.57
3113 Indian Education For All	2,386.80	2,305.20
3114 American Indian Achievement Gap	9,000.00	11,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	21,964.01	13,255.68
3120 State Guaranteed Tax Base Aid	70,194.06	91,729.04
3444 State School Block Grant	24,531.78	24,531.78
3445 State Combined Fund School Block Grant	328.83	328.83
3460 Montana Oil and Gas Tax	51,185.16	41,696.56
3730 HB645 State Special Education Allowable Costs	959.83	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-10,968.00
7800 ARRA - State Fiscal Stabilization Fund	29,722.14	0.00
7810 Education Jobs Fund	24,844.02	357.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	838,342.83	969,987.19

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	293,195.94	374,693.66
2XX Personal Services - Employee Benefits	47,567.17	33,611.41
3XX Purchased Professional and Technical Services	750.00	1,435.00
4XX Purchased Property Services	1,092.00	3,258.80
5XX Other Purchased Services	8,818.85	4,831.53
6XX Supplies and Materials	18,751.80	36,534.03
810 Dues and Fees	325.00	165.00
8XX Other Expenditures	0.00	15,163.01
21XX Support Services - Students		
1XX Personal Services - Salaries	5,503.80	2,483.75
2XX Personal Services - Employee Benefits	1.11	0.00
3XX Purchased Professional and Technical Services	8,970.00	10,060.00



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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				
	21XX Support Services - Students				
			6XX Supplies and Materials	0.00	2.10
	22XX Educational Media Services				
			1XX Personal Services - Salaries	8,100.06	19,563.89
			2XX Personal Services - Employee Benefits	2,810.08	4,912.78
			6XX Supplies and Materials	1,762.84	1,646.75
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	67,018.47	68,012.60
			2XX Personal Services - Employee Benefits	3,486.33	2,349.06
			3XX Purchased Professional and Technical Services	1,212.72	2,515.39
			4XX Purchased Property Services	4,070.77	0.00
			5XX Other Purchased Services	9,064.01	8,169.32
			6XX Supplies and Materials	11,354.92	11,684.01
			810 Dues and Fees	4,930.34	3,610.36
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	27,834.37	26,111.23
			2XX Personal Services - Employee Benefits	12,436.72	9,731.01
			5XX Other Purchased Services	0.00	1,094.79
			6XX Supplies and Materials	5,606.54	2,462.71
			810 Dues and Fees	0.00	220.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	20,894.66	16,930.24
			2XX Personal Services - Employee Benefits	4,092.49	4,238.96
			3XX Purchased Professional and Technical Services	15,000.00	17,200.00
			4XX Purchased Property Services	3,246.00	3,367.00
			5XX Other Purchased Services	1,880.20	2,082.72
			6XX Supplies and Materials	2,706.08	2,361.77
			810 Dues and Fees	241.69	1,030.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	65,328.04	52,295.52
			2XX Personal Services - Employee Benefits	19,582.91	10,941.83
			3XX Purchased Professional and Technical Services	2,730.50	1,968.45
			4XX Purchased Property Services	37,245.22	33,184.98
			5XX Other Purchased Services	16,049.78	16,896.11
			6XX Supplies and Materials	9,840.87	19,853.00
			810 Dues and Fees	143.00	281.00
	27XX Student Transportation Services				
			6XX Supplies and Materials	0.00	265.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	2,298.39	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	26,984.18	14,824.68



Trustees' Financial Summary

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43 Roosevelt County
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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				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,242.00	2,283.36
			3XX Purchased Professional and Technical Services	1,871.96	1,838.09
			6XX Supplies and Materials	40.70	12.90
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			6XX Supplies and Materials	251.57	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	530.50	4,213.26
			2XX Personal Services - Employee Benefits	104.81	852.92
			5XX Other Purchased Services	281.50	421.63
			6XX Supplies and Materials	0.12	859.66
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	90.00	0.00
			2XX Personal Services - Employee Benefits	7.22	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	7,048.30	6,229.60
			2XX Personal Services - Employee Benefits	597.24	411.54
			6XX Supplies and Materials	2.97	163.72
			810 Dues and Fees	0.00	1,675.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,722.14	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,844.02	357.10
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	14,281.82	175.52
			2XX Personal Services - Employee Benefits	2,024.16	2,797.08
			5XX Other Purchased Services	535.92	0.00
			6XX Supplies and Materials	21.60	38,629.10
	019 Miscellaneous State Grant				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			1XX Personal Services - Salaries	147.35	0.00
			2XX Personal Services - Employee Benefits	759.60	0.00
		019 Subtotal		906.95	0.00
	101 Miscellaneous State Grant				



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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
101 Miscellaneous State Grant					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	803.96	0.00
			2XX Personal Services - Employee Benefits	1,081.27	0.00
710 School Sponsored Extracurricular Activities					
34XX Extracurricular - Activities					
			2XX Personal Services - Employee Benefits	71.64	0.00
101 Subtotal				1,956.87	0.00
120 Gifted and Talented					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	4,726.44	2,979.00
			2XX Personal Services - Employee Benefits	27.59	19.88
			6XX Supplies and Materials	8.63	2.69
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	4,191.55	5,468.06
			2XX Personal Services - Employee Benefits	100.48	371.53
			6XX Supplies and Materials	1,043.44	1,250.00
120 Subtotal				10,098.13	10,091.16
409 Johnson O'Malley (JOM)					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			2XX Personal Services - Employee Benefits	0.00	10.07
910 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	6,500.00
			2XX Personal Services - Employee Benefits	0.00	195.90
			4XX Purchased Property Services	0.00	280.00
			6XX Supplies and Materials	0.00	22,185.48
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	0.00	4,070.00
			2XX Personal Services - Employee Benefits	0.00	190.53
			6XX Supplies and Materials	0.00	147.42
26XX Operation and Maintenance of Plant Services					
			6XX Supplies and Materials	0.00	985.99
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	0.00	430.00
			2XX Personal Services - Employee Benefits	0.00	67.60



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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
910 Budget Amendment					
910 Food Services					
31XX Food Services					
			1XX Personal Services - Salaries	0.00	500.00
			2XX Personal Services - Employee Benefits	0.00	36.95
910 Subtotal				0.00	35,589.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				872,388.35	948,655.03

Schedule Of Changes Worksheet

Beginning Fund Balance					48,380.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					969,987.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					948,655.03	(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	15,000.00	(4b)	-15,000.00	
					-15,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					54,712.30	(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	72.29	12,543.72
1112 District Levy - Personal Property	239.56	70.50
1113 District Levy - Heavy Motor Vehicles	0.00	52.02
1114 District Levy - Pers Prop/Mobile Homes	13.96	13.08
1190 Penalties and Interest on Taxes	14.34	7.42
1510 Interest Earnings	37.17	0.00
2220 County On-Schedule Trans Reimb	32,802.99	26,051.62
3210 State On-Schedule Trans Reimb	24,658.42	16,526.62
3460 Montana Oil and Gas Tax	910.89	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-82.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,749.62	55,182.77

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	1,090.27	890.67
2XX Personal Services - Employee Benefits	362.17	338.81
6XX Supplies and Materials	0.00	11.42
27XX Student Transportation Services		
1XX Personal Services - Salaries	27,254.54	27,715.61
2XX Personal Services - Employee Benefits	7,703.44	7,530.18
3XX Purchased Professional and Technical Services	159.00	70.41
4XX Purchased Property Services	40.00	1,061.85
6XX Supplies and Materials	15,180.45	14,305.17
7XX Property and Equipment Acquisition	11,584.52	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	18,625.61	12,892.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,000.00	64,816.12



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,202.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,182.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,816.12	(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)						-7,431.10	(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	14,722.64	43.78
1112 District Levy - Personal Property	77.14	261.37
1113 District Levy - Heavy Motor Vehicles	0.00	20.21
1114 District Levy - Pers Prop/Mobile Homes	12.28	16.74
1130 Tax Title and Property Sales	0.00	4.48
1190 Penalties and Interest on Taxes	22.47	7.30
1510 Interest Earnings	58.58	178.72
1900 Other Revenue from Local Sources	369.00	0.00
3460 Montana Oil and Gas Tax	1,241.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,504.03	532.60

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	2,165.48	45,730.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,165.48	45,730.00

Schedule Of Changes Worksheet

Beginning Fund Balance		67,138.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		532.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		45,730.00	(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)		21,940.99	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1611 National School Lunch Program	13,574.58	20,389.11
4550 Federal Child Nutrition	35,490.70	35,727.90
6100 Material Prior Period Revenue Adjustments	0.00	2,268.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,065.28	58,385.78

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	26,525.41	38,249.64
2XX Personal Services - Employee Benefits	11,698.60	4,465.92
5XX Other Purchased Services	391.87	774.22
6XX Supplies and Materials	3,852.58	17,223.69
810 Dues and Fees	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,553.46	60,798.47

Schedule Of Changes Worksheet

Beginning Fund Balance	6,531.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,385.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,798.47	(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)	4,118.80	(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	6.96	7.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6.96	7.48

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	2,559.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,566.88	(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	146.20	157.79
2240 County Retirement Distribution	85,484.10	84,079.07
6100 Material Prior Period Revenue Adjustments	0.00	4,340.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,630.30	88,576.86

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	52,194.54	56,017.05
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	662.18	367.86
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,110.33	2,541.41
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,890.12	11,011.52
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,815.18	2,646.21
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,777.74	6,044.72
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,964.49	1,371.43
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	134.14	86.94
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	770.67	614.20
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,383.25	4,098.78
019 Miscellaneous State Grant		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	23.01	0.00
120 Gifted and Talented		
1XX Regular Education Programs - Elementary/Secondary		
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
120 Gifted and Talented					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			2XX Personal Services - Employee Benefits	720.53	395.35
23XX Support Services - General Administration					
			2XX Personal Services - Employee Benefits	779.09	834.23
120 Subtotal				<u>1,499.62</u>	<u>1,229.58</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>84,225.27</u></u>	<u><u>86,029.70</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					71,170.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,576.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,029.70	(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)					73,718.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total	63,771.97	84,328.44	-20,556.47
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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	3.92	5.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.92	5.41

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	1,826.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.41	(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)	1,831.84	(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	937.78	1,132.40
4820 Federal Impact Aid - Title VIII	71,919.97	84,485.02
6100 Material Prior Period Revenue Adjustments	0.00	-18,689.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>72,857.75</u>	<u>66,928.26</u>

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		
810 Dues and Fees	600.00	350.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	24,416.00	0.00
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	396.12	993.64
4XX Purchased Property Services	330.00	0.00
5XX Other Purchased Services	55.00	0.00
6XX Supplies and Materials	38,905.22	1,586.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>64,702.34</u>	<u>2,929.78</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	402,198.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,928.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,929.78	(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)	466,197.08	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	8.50	19.33
3281 State Technology Aid	814.69	788.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	823.19	808.22

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	180.00	0.00
4XX Purchased Property Services	0.00	297.50
6XX Supplies and Materials	731.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	911.79	297.50

Schedule Of Changes Worksheet

Beginning Fund Balance		6,785.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		808.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		297.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b) 0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,296.03	(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	0.02	10.34
1900 Other Revenue from Local Sources	3,722.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,722.80	10.34

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	4,942.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.34	(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)	4,952.58	(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	25.14	34.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25.14	34.45

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	11,595.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34.45	(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)	11,630.34	(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	70,531.18	58,547.16
1112 District Levy - Personal Property	1,745.07	1,576.21
1113 District Levy - Heavy Motor Vehicles	0.00	338.50
1114 District Levy - Pers Prop/Mobile Homes	129.84	140.78
1130 Tax Title and Property Sales	0.00	21.37
1190 Penalties and Interest on Taxes	103.34	65.66
1510 Interest Earnings	201.86	462.22
3460 Montana Oil and Gas Tax	11,491.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,202.39	61,151.90

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		
6XX Supplies and Materials	65.89	0.00
7XX Property and Equipment Acquisition	0.00	20,596.36
8XX Other Expenditures	5,409.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,475.09	20,596.36

Schedule Of Changes Worksheet

Beginning Fund Balance	146,619.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,151.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,596.36	(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)	187,174.65	(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	0.66	0.00
1900 Other Revenue from Local Sources	0.00	30.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.66</u>	<u>30.72</u>

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		
870 Student Scholarships	0.00	700.00
8XX Other Expenditures	500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>500.00</u>	<u>700.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		669.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		30.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		700.00	(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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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	26,929.18	15,254.68
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	273,427.39	328,381.66
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,849.48	14,609.93
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	857.86	801.59
XX	XXX 26XX 41X	Energy Utility Services	26,785.47	26,521.58
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	20,924.00	12,892.00
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



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,711.05
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,711.05

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,569.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,063.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,456.63
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	3,455.37

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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	15,254.68	0.00	0.00	0.00	
280	1XXX	2XX	2,350.96	0.00	0.00	0.00	
280	1XXX	3XX	1,838.09	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	12.90	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	0.00	0.00	0.00	0.00	
Totals			19,456.63	0.00	0.00	0.00	19,456.63

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.



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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	17,538.13	0.00	0.00	0.00	17,538.13
Buildings	1,474,927.83	0.00	0.00	0.00	1,474,927.83
Machinery and Equipment	636,567.80	0.00	0.00	0.00	636,567.80
Totals at Historical Cost	2,129,033.76	0.00	0.00	0.00	2,129,033.76
Governmental Activities, Capital Assets, net	2,129,033.76	0.00	0.00	0.00	2,129,033.76

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

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

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

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(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	63,241.69	0.00	0.00	0.00	63,241.69	0.00	0.00
Loans Payable	51,544.44	0.00	0.00	0.00	51,544.44	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	114,786.13	0.00	0.00	0.00	114,786.13	0.00	0.00

* 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.