



# Trustees' Financial Summary

FY2011-12

Submit ID: 0268-38398220

14 Fergus County  
0268 Grass Range 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:** Jamie Goss **Phone #:** (406) 428-2341

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

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

**Chair, Board of Trustees:** Margie Matovich

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

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

**County Superintendent:** Rhonda Long

\_\_\_\_\_  
(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 #
190	Local	LOCAL		
329	Miscellaneous State Grant	STATE	212078 CLEAN DIESEL	State
365	State OTO Indian Education for All	STATE	3650OTO	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	to 2017	state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A093275	84.358A
456	IDEA Part B (Trans from Coop)	FEDERAL	14-9691-56-12-268A	84.027A
465	Miscellaneous State Grant	STATE	AYP	State
493	Aggregate Reim/Indirects	LOCAL	4930	Local
494	Title I - Schoolwide	FEDERAL	014 0268 3212	Federal
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,005.38	25,353.21	85,641.58	23,598.40
02	Taxes Receivable - Real and Personal (120-149)	4,704.02	1,277.25	716.12	
03	Taxes Receivable - Protested (150-159)	18,555.11	5,086.04	2,687.39	
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>	86,264.51	31,716.50	89,045.09	23,598.40
<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)	23,259.13	6,363.29	3,403.51	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	23,259.13	6,363.29	3,403.51	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	28,202.33			
48	Fund Balance for Budget	34,803.05	25,353.21	85,641.58	23,598.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>	63,005.38	25,353.21	85,641.58	23,598.40
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	86,264.51	31,716.50	89,045.09	23,598.40



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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)		21,027.77	37,284.89	
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)			43,189.53	
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>		21,027.77	80,474.42	
<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		21,027.77	80,474.42	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		21,027.77	80,474.42	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		21,027.77	80,474.42	



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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)			9,265.80	3,910.62
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)				1,162.36
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>			9,265.80	5,072.98
<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			9,265.80	5,072.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,265.80	5,072.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,265.80	5,072.98



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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)	1,060.05	9,415.52		
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>	1,060.05	9,415.52		
<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	1,060.05	9,415.52		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,060.05	9,415.52		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,060.05	9,415.52		



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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)		23,520.39		
02	Taxes Receivable - Real and Personal (120-149)		0.20		
03	Taxes Receivable - Protested (150-159)		0.01		
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>		23,520.60		
<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)		0.21		
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>		0.21		
<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		23,520.39		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		23,520.39		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		23,520.60		



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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,099.04	134,468.55		
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>	18,099.04	134,468.55		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	18,099.04	134,468.55		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	18,099.04	134,468.55		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,099.04	134,468.55		



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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	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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## 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
1111 District Levy - Real Property	114,576.78	129,035.24
1112 District Levy - Personal Property	6,734.41	5,951.15
1114 District Levy - Pers Prop/Mobile Homes	3,032.82	3,177.05
1190 Penalties and Interest on Taxes	366.05	525.28
1510 Interest Earnings	1,243.43	1,250.80
1900 Other Revenue from Local Sources	0.00	5.00
3110 Direct State Aid	119,363.23	160,243.19
3111 Quality Educator	19,940.31	18,632.25
3112 At Risk Student	0.00	1,996.54
3113 Indian Education For All	877.20	795.60
3115 State Spec Ed Allowable Cost Pymt to Districts	8,113.65	6,444.64
3120 State Guaranteed Tax Base Aid	28,365.35	27,237.92
3444 State School Block Grant	26,455.12	26,455.12
3730 HB645 State Special Education Allowable Costs	348.26	0.00
6100 Material Prior Period Revenue Adjustments	712.50	0.00
7800 ARRA - State Fiscal Stabilization Fund	13,468.65	0.00
7810 Education Jobs Fund	11,258.12	155.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>354,855.88</b>	<b>381,905.13</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>170 Distance Learning</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	376.28	0.00
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	108,881.26	93,231.37
2XX Personal Services - Employee Benefits	24,917.56	27,690.09
3XX Purchased Professional and Technical Services	250.00	4,502.75
5XX Other Purchased Services	939.49	828.74
6XX Supplies and Materials	9,385.91	14,000.17
810 Dues and Fees	3,010.01	1,500.00
<b>21XX Support Services - Students</b>		
3XX Purchased Professional and Technical Services	0.00	30.00
6XX Supplies and Materials	120.96	391.21
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	1,966.04	8,187.64
2XX Personal Services - Employee Benefits	0.00	2,981.43
5XX Other Purchased Services	253.00	242.54
6XX Supplies and Materials	204.49	191.37



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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>22XX Educational Media Services</b>			
			810 Dues and Fees	795.00	1,430.35
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	17,333.36	20,041.64
			2XX Personal Services - Employee Benefits	2,190.00	2,380.00
			3XX Purchased Professional and Technical Services	1,293.25	969.50
			5XX Other Purchased Services	6,969.39	561.90
			6XX Supplies and Materials	184.96	160.25
			810 Dues and Fees	1,666.00	1,759.50
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	8,177.12	9,221.69
			2XX Personal Services - Employee Benefits	3,240.00	3,570.00
			3XX Purchased Professional and Technical Services	0.00	528.67
			6XX Supplies and Materials	1,965.54	940.62
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	6,500.00	6,515.60
			2XX Personal Services - Employee Benefits	4,404.75	5,122.00
			3XX Purchased Professional and Technical Services	2,639.39	3,995.44
			5XX Other Purchased Services	3,080.58	1,142.66
			6XX Supplies and Materials	1,522.66	775.34
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	21,426.85	17,019.08
			2XX Personal Services - Employee Benefits	6,355.85	1,188.00
			3XX Purchased Professional and Technical Services	200.00	0.00
			4XX Purchased Property Services	19,842.56	43,319.64
			5XX Other Purchased Services	768.94	6,737.20
			6XX Supplies and Materials	6,010.49	8,225.65
			7XX Property and Equipment Acquisition	12,750.00	0.00
			810 Dues and Fees	122.50	420.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	400.00	7,326.76
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	3,099.25	5,334.00
			2XX Personal Services - Employee Benefits	3,656.00	4,165.00
			6XX Supplies and Materials	1,063.72	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	9,712.28	9,871.70
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			6XX Supplies and Materials	58.95	0.00
	<b>720 School Sponsored Athletics</b>				



# Trustees' Financial Summary

FY2011-12

Submit ID: 0268-38398220

14 Fergus County  
0268 Grass Range 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
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	6,305.93	7,445.88
			3XX Purchased Professional and Technical Services	175.00	0.00
			5XX Other Purchased Services	816.84	580.71
			6XX Supplies and Materials	104.00	1,375.75
			810 Dues and Fees	2,350.00	1,660.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	11,250.16	0.00
			2XX Personal Services - Employee Benefits	2,218.49	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	11,258.12	155.35
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	11,228.97	15,972.01
			2XX Personal Services - Employee Benefits	3,240.00	4,183.00
			3XX Purchased Professional and Technical Services	380.00	0.00
			4XX Purchased Property Services	980.00	39.00
			6XX Supplies and Materials	4,407.95	746.34
			810 Dues and Fees	1,352.08	141.60
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	925.00	1,162.36
	<b>910 Budget Amendment</b>				
		<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	27,785.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				354,726.93	377,746.80



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						31,644.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						381,905.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						377,746.80	(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	28,202.33	Less Last Year	1,000.00	(4b)		27,202.33	
						27,202.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						63,005.38	(5)



# Trustees' Financial Summary

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14 Fergus County  
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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	26,526.25	34,555.31
1112 District Levy - Personal Property	1,615.12	1,562.94
1114 District Levy - Pers Prop/Mobile Homes	837.72	815.80
1190 Penalties and Interest on Taxes	105.37	131.48
1510 Interest Earnings	244.51	191.97
2220 County On-Schedule Trans Reimb	17,818.29	17,775.18
3210 State On-Schedule Trans Reimb	17,818.29	17,775.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>64,965.55</b>	<b>72,807.87</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>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	8,666.66	9,533.34
2XX Personal Services - Employee Benefits	1,080.00	1,190.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	3,369.60	3,486.60
2XX Personal Services - Employee Benefits	2,221.50	2,436.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	18,483.99	19,008.34
2XX Personal Services - Employee Benefits	14,203.28	9,520.00
3XX Purchased Professional and Technical Services	367.00	99.00
4XX Purchased Property Services	5,689.00	10,084.84
5XX Other Purchased Services	3,144.23	4,393.26
6XX Supplies and Materials	12,967.65	16,377.17
810 Dues and Fees	663.50	99.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>70,856.41</b>	<b>76,228.05</b>



# Trustees' Financial Summary

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14 Fergus County  
0268 Grass Range Elem

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						28,773.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,807.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,228.05	(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)						25,353.21	(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
1111 District Levy - Real Property	12,339.34	19,744.93
1112 District Levy - Personal Property	794.01	844.11
1114 District Levy - Pers Prop/Mobile Homes	420.80	432.06
1190 Penalties and Interest on Taxes	63.53	71.89
1510 Interest Earnings	1,067.13	882.93
1900 Other Revenue from Local Sources	0.00	423.50

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,684.81	22,399.42
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#### 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	0.00	26,000.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	26,000.00
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	89,242.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,399.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,000.00	(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)	85,641.58	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	27.55	133.78
1611 National School Lunch Program	7,930.00	9,248.55
1632 Daily Adult Sales	2,324.25	2,625.55
1900 Other Revenue from Local Sources	538.44	441.00
3220 State Food Services Match	64.98	0.00
4550 Federal Child Nutrition	13,767.34	20,334.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>24,652.56</u>	<u>32,783.02</u>

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	0.00	375.00
5XX Other Purchased Services	214.88	0.00
6XX Supplies and Materials	16,168.49	21,757.89
810 Dues and Fees	39.00	1,458.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>16,422.37</u>	<u>23,591.20</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	14,406.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,783.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,591.20	(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)
	23,598.40	(5)



# Trustees' Financial Summary

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14 Fergus County  
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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	242.44	151.04
2240 County Retirement Distribution	23,905.75	42,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	24,148.19	42,151.04

### 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	20,616.24	17,402.06
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	157.27	1,073.76
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	3,345.40	4,494.65
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	846.14	978.07
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	1,184.15	1,470.44
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	2,318.47	2,266.89
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	3,413.99	2,685.69
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	450.33	607.07
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	606.28	919.22
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	1,545.46	2,234.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	34,483.73	34,131.98



# 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						13,008.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						42,151.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						34,131.98	(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)						21,027.77	(5)



# Trustees' Financial Summary

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14 Fergus County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
<b>190 Local</b>	
1900 Other Revenue from Local Sources	8,823.86
1910 Rentals	9,010.00
	17,833.86
<b>190 Subtotal</b>	
<b>329 Miscellaneous State Grant</b>	
3290 State - Other State Grants	40,000.00
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,410.64
<b>456 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	8,378.57
<b>465 Miscellaneous State Grant</b>	
4650 Federal Miscellaneous Grants from OPI	11,405.00
<b>493 Aggregate Reim/Indirects</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	430.10
<b>494 Title I - Schoolwide</b>	
4940 Schoolwide Program	34,987.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	125,445.17

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

PRC Program Function Object	2012 Value
<b>190 Local</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
8XX Other Expenditures	40.00
<b>329 Miscellaneous State Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>27XX Student Transportation Services</b>	
7XX Property and Equipment Acquisition	40,000.00
<b>365 State OTO Indian Education for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	381.00
5XX Other Purchased Services	64.20
	445.20
<b>365 Subtotal</b>	
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	



# 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>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	7,896.67
2XX Personal Services - Employee Benefits	2,373.97
6XX Supplies and Materials	2,140.00
	12,410.64
<b>412 Subtotal</b>	
<b>456 IDEA Part B (Trans from Coop)</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,869.61
2XX Personal Services - Employee Benefits	4,608.96
6XX Supplies and Materials	900.00
	8,378.57
<b>456 Subtotal</b>	
<b>494 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	23,260.03
2XX Personal Services - Employee Benefits	11,296.87
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	430.10
	34,987.00
<b>494 Subtotal</b>	
	96,261.41



# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						51,290.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						125,445.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						96,261.41	(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)						80,474.42	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
190 Local	17,833.86	40.00	17,793.86
329 Miscellaneous State Grant	40,000.00	40,000.00	0.00
365 State OTO Indian Education for All	0.00	445.20	-445.20
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,410.64	12,410.64	0.00
456 IDEA Part B (Trans from Coop)	8,378.57	8,378.57	0.00
465 Miscellaneous State Grant	11,405.00	0.00	11,405.00
493 Aggregate Reim/Indirects	430.10	0.00	430.10
494 Title I - Schoolwide	34,987.00	34,987.00	0.00
<b>Total</b>	<u>125,445.17</u>	<u>96,261.41</u>	<u>29,183.76</u>



# 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
1510 Interest Earnings	119.74	80.92
1910 Rentals	4,588.72	2,050.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,708.46	2,130.92

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
4XX Purchased Property Services	1,575.18	2,691.97
5XX Other Purchased Services	511.00	32.64
6XX Supplies and Materials	52.49	19.66
8XX Other Expenditures	840.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,978.67	2,744.27

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,879.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,130.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,744.27	(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)	9,265.80	(5)



# Trustees' Financial Summary

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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	38.42	33.13
5300 Operating Transfers from Other Funds	925.00	1,162.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>963.42</u>	<u>1,195.49</u>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance						3,877.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,195.49	(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)						5,072.98	(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	363.65	337.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>363.65</b>	<b>337.63</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		722.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		337.63 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,060.05 (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
1510 Interest Earnings	60.42	68.41
3445 State Combined Fund School Block Grant	3,095.31	3,095.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,155.73	3,163.72

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		6,251.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,163.72 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		9,415.52 (5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0268-38398220

14 Fergus County  
0268 Grass Range Elem

## 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	11.22	211.13
1112 District Levy - Personal Property	12.17	0.00
1190 Penalties and Interest on Taxes	3.75	2.10
1510 Interest Earnings	300.68	203.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>327.82</b>	<b>416.49</b>

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance					23,103.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					416.49	(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)					23,520.39	(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	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	129,283.39	131,560.03
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,912.40	3,924.89
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	269.10	298.20
XX	XXX 26XX 41X	Energy Utility Services	15,661.98	15,301.01
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	3,017.50
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	400.00	1,750.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	2,559.26
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	5,570.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,570.35

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,856.66
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,021.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,370.70
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

**Note to District:**

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

**Remember:**

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

**Percentage of Special Ed Funding FY2014 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	5,334.00	0.00	0.00	0.00	
280	1XXX	2XX	4,165.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	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	9,871.70	0.00	0.00	0.00	
<b>Totals</b>			19,370.70	0.00	0.00	0.00	19,370.70

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

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



# Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	7,355.00	0.00	0.00	0.00	7,355.00
Land Improvements	13,817.50	0.00	0.00	0.00	13,817.50
Buildings	362,559.00	0.00	22,157.50	0.00	384,716.50
Machinery and Equipment	200,192.00	0.00	2,559.26	20,687.50	182,063.76
Totals at Historical Cost	583,923.50	0.00	24,716.76	20,687.50	587,952.76
Less Accumulated Depreciation For:					
Improvement Accum	5,527.00	0.00	690.87	0.00	6,217.87
Building Accum	314,526.00	0.00	3,210.15	0.00	317,736.15
Machinery and Equipment Accum	132,069.62	0.00	21,504.66	20,687.50	132,886.78
Total Accumulated Depreciation	452,122.62	0.00	25,405.68	20,687.50	456,840.80
Governmental Activities, Capital Assets, net	131,800.88	0.00	-688.92	0.00	131,111.96

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

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

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

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	17,557.52	4,432.14	0.00	0.00	21,989.66	0.00	21,989.66
Other Post Employment Benefits	4,424.00	1,208.50	0.00	0.00	5,632.50	0.00	5,632.50
Total Governmental Activity							
Long-Term Liabilities	21,981.52	5,640.64	0.00	0.00	27,622.16	0.00	27,622.16

\* 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.