



Trustees' Financial Summary

FY2011-12

Submit ID: 0269-84188569

14 Fergus County
0269 Grass Range H S

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 #
365	State OTO Indian Education for All	STATE	3650OTO	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	to 2017	state
372	Quality Schools Facility Grant	STATE	MT-QSPR-12-0008A	NA
390	Vo Ed Business/Marketing	STATE	3900	State
391	Vo Ed Family & Consumer Science	STATE	3900	State
392	Vo Ed Tech Ed/Industrial Arts	STATE	3900	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A103275	84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	014 0269 8112	84.048A
465	Miscellaneous State Grant	STATE	AYP	State
493	Aggregate Reim/Indirects	LOCAL	4930	Local
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)	63,715.35	28,291.66	109,138.20	
02	Taxes Receivable - Real and Personal (120-149)	4,438.72	940.43	706.13	
03	Taxes Receivable - Protested (150-159)	16,702.92	4,302.72	2,785.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	84,856.99	33,534.81	112,629.95	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,141.64	5,243.15	3,491.75	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,141.64	5,243.15	3,491.75	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	22,047.49			
48	Fund Balance for Budget	41,667.86	28,291.66	109,138.20	
52	TOTAL FUND BALANCE/EQUITY	63,715.35	28,291.66	109,138.20	
53	TOTAL LIABILITIES AND FUND BALANCE	84,856.99	33,534.81	112,629.95	



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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)		19,529.37	27,344.53	
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)			724.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		19,529.37	28,068.53	
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		19,529.37	28,068.53	
52	TOTAL FUND BALANCE/EQUITY		19,529.37	28,068.53	
53	TOTAL LIABILITIES AND FUND BALANCE		19,529.37	28,068.53	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,493.11		9,705.64	3,900.35
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)	1,260.50			1,172.63
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,753.61		9,705.64	5,072.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,260.50			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,260.50			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,493.11		9,705.64	5,072.98
52	TOTAL FUND BALANCE/EQUITY	1,493.11		9,705.64	5,072.98
53	TOTAL LIABILITIES AND FUND BALANCE	2,753.61		9,705.64	5,072.98



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



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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)	1,339.58	9,211.70		
02	Taxes Receivable - Real and Personal (120-149)				0.05
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	1,339.58	9,211.70		0.05
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				0.05
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				0.05
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,339.58	9,211.70		
52	TOTAL FUND BALANCE/EQUITY	1,339.58	9,211.70		
53	TOTAL LIABILITIES AND FUND BALANCE	1,339.58	9,211.70		0.05



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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)		29,292.89		
02	Taxes Receivable - Real and Personal (120-149)		0.16		
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	TOTAL ASSETS AND OTHER DEBITS		29,293.06		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		0.17		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		0.17		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		29,292.89		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		29,292.89		
53	TOTAL LIABILITIES AND FUND BALANCE		29,293.06		



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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)	0.57		21,182.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	0.57		21,182.22	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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	0.57		21,182.22	
52	TOTAL FUND BALANCE/EQUITY	0.57		21,182.22	
53	TOTAL LIABILITIES AND FUND BALANCE	0.57		21,182.22	



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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)				
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 - 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	112,285.43	123,727.23
1112 District Levy - Personal Property	6,308.50	5,752.72
1114 District Levy - Pers Prop/Mobile Homes	2,889.54	3,033.52
1190 Penalties and Interest on Taxes	327.78	546.99
1510 Interest Earnings	687.71	805.50
3110 Direct State Aid	154,953.10	196,356.53
3111 Quality Educator	12,441.78	12,365.73
3112 At Risk Student	0.00	172.15
3113 Indian Education For All	510.00	469.20
3115 State Spec Ed Allowable Cost Pymt to Districts	2,700.01	3,462.65
3120 State Guaranteed Tax Base Aid	92,056.40	87,577.96
3444 State School Block Grant	11,992.94	11,992.94
3730 HB645 State Special Education Allowable Costs	161.39	0.00
7800 ARRA - State Fiscal Stabilization Fund	17,484.52	0.00
7810 Education Jobs Fund	14,614.89	210.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	429,413.99	446,473.50

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

PRC Program Function Object	2011 Value	2012 Value
170 Distance Learning		
1XXX Instruction		
3XX Purchased Professional and Technical Services	3,412.77	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	84,910.80	84,946.33
2XX Personal Services - Employee Benefits	23,002.89	25,126.55
3XX Purchased Professional and Technical Services	0.00	4,682.75
4XX Purchased Property Services	626.50	777.00
5XX Other Purchased Services	501.77	329.34
6XX Supplies and Materials	10,012.61	10,112.78
810 Dues and Fees	2,783.78	1,500.00
21XX Support Services - Students		
5XX Other Purchased Services	0.00	104.34
6XX Supplies and Materials	0.00	147.50
222X Educational Media Services		
1XX Personal Services - Salaries	7,712.91	1,226.68
2XX Personal Services - Employee Benefits	538.00	0.00
5XX Other Purchased Services	234.60	242.53
6XX Supplies and Materials	0.00	784.61
810 Dues and Fees	725.82	0.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		22XX Educational Media Services			
			8XX Other Expenditures	0.00	197.50
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	12,999.99	20,041.68
			2XX Personal Services - Employee Benefits	1,620.00	2,380.00
			3XX Purchased Professional and Technical Services	1,688.50	1,760.38
			5XX Other Purchased Services	5,593.96	500.77
			6XX Supplies and Materials	313.74	487.94
			810 Dues and Fees	375.00	1,759.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	9,675.84	9,559.10
			2XX Personal Services - Employee Benefits	3,240.00	3,570.00
			3XX Purchased Professional and Technical Services	180.16	162.00
			5XX Other Purchased Services	0.00	130.00
			6XX Supplies and Materials	871.83	127.71
		25XX Support Services - Business			
			1XX Personal Services - Salaries	5,613.40	6,721.62
			2XX Personal Services - Employee Benefits	4,410.25	4,872.00
			3XX Purchased Professional and Technical Services	4,028.82	3,435.75
			5XX Other Purchased Services	3,466.18	1,316.62
			6XX Supplies and Materials	1,231.85	180.35
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	22,090.58	16,089.66
			2XX Personal Services - Employee Benefits	7,020.00	1,190.00
			3XX Purchased Professional and Technical Services	0.00	60.00
			4XX Purchased Property Services	22,181.69	38,246.17
			5XX Other Purchased Services	818.63	6,847.40
			6XX Supplies and Materials	7,455.39	9,088.67
			7XX Property and Equipment Acquisition	12,750.00	0.00
			810 Dues and Fees	420.00	0.00
		27XX Student Transportation Services			
			6XX Supplies and Materials	20.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	2,100.00	7,326.75
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,439.55	15,273.04
			2XX Personal Services - Employee Benefits	3,780.00	7,735.00
			6XX Supplies and Materials	56.45	117.00
		21XX Support Services - Students			
			5XX Other Purchased Services	126.00	0.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	104.29	0.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value	
	280	Special Education - Local and State				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,409.75	3,541.87	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			1XX Personal Services - Salaries	57,339.94	71,207.83	
			2XX Personal Services - Employee Benefits	12,642.00	17,984.67	
			3XX Purchased Professional and Technical Services	0.00	380.00	
			4XX Purchased Property Services	200.00	1,460.00	
			5XX Other Purchased Services	812.38	1,392.33	
			6XX Supplies and Materials	1,045.84	1,692.96	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	96.09	
			6XX Supplies and Materials	531.62	0.00	
			810 Dues and Fees	133.00	93.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,242.91	12,252.56	
			3XX Purchased Professional and Technical Services	50.00	0.00	
			5XX Other Purchased Services	804.16	1,023.60	
			6XX Supplies and Materials	0.00	6.98	
			810 Dues and Fees	6,575.00	4,600.00	
	780	ARRA - State Fiscal Stabilization Fund				
		1XXX	Instruction			
			1XX Personal Services - Salaries	8,663.48	0.00	
			2XX Personal Services - Employee Benefits	1,806.00	0.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	4,333.33	0.00	
			2XX Personal Services - Employee Benefits	570.00	0.00	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	442.51	0.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	1,669.20	0.00	
	781	Education Jobs Fund				
		1XXX	Instruction			
			1XX Personal Services - Salaries	14,614.89	210.38	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	16,306.12	13,200.30	
			2XX Personal Services - Employee Benefits	2,710.00	2,981.00	
			4XX Purchased Property Services	0.00	85.00	



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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
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	875.00	1,172.63
	910 Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	16,977.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>423,911.68</u>	<u>439,515.95</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					37,773.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					446,473.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					439,515.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	22,047.49	Less Last Year	3,062.80	(4b)	18,984.69	
					18,984.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					63,715.35	(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	23,415.33	26,855.10
1112 District Levy - Personal Property	1,467.75	1,224.39
1114 District Levy - Pers Prop/Mobile Homes	859.70	634.79
1190 Penalties and Interest on Taxes	122.49	144.79
1510 Interest Earnings	231.05	226.24
2220 County On-Schedule Trans Reimb	19,400.69	18,780.38
3210 State On-Schedule Trans Reimb	19,400.69	18,780.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,897.70	66,646.08

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8,666.66	9,533.34
2XX Personal Services - Employee Benefits	1,080.00	1,190.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,281.20	3,454.19
2XX Personal Services - Employee Benefits	2,221.50	2,436.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	17,581.61	17,185.47
2XX Personal Services - Employee Benefits	11,391.08	8,330.00
3XX Purchased Professional and Technical Services	49.50	198.00
4XX Purchased Property Services	5,240.00	8,188.72
5XX Other Purchased Services	3,161.84	3,197.00
6XX Supplies and Materials	13,709.12	15,182.84
810 Dues and Fees	206.33	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,588.84	68,895.56



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						30,541.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,646.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,895.56	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						28,291.66	(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	17,384.71	20,004.33
1112 District Levy - Personal Property	1,021.90	911.12
1114 District Levy - Pers Prop/Mobile Homes	501.62	476.84
1190 Penalties and Interest on Taxes	65.95	96.79
1510 Interest Earnings	1,326.59	1,053.87
1900 Other Revenue from Local Sources	0.00	423.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,300.77	22,966.45

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	26,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	112,171.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,966.45	(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)
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)	109,138.20	(5)



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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	173.45	154.93
2240 County Retirement Distribution	45,000.00	49,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,173.45	49,154.93

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	18,168.17	17,055.44
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,051.98	98.12
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,345.40	4,494.66
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,088.55	1,106.09
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,280.75	1,495.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,463.39	2,287.08
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,944.18	1,576.63
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,519.57	2,043.45
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,919.27	9,641.74
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	0.00	14.22
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,972.41	1,672.74
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,368.00	1,904.58



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

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

43,121.67

43,390.09

Schedule Of Changes Worksheet

Beginning Fund Balance						13,764.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,154.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,390.09	(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)						19,529.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
372 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	38,315.00
390 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	231.00
391 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	885.00
392 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	225.92
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,265.26
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,463.00
5700 Resources Transferred from Other School Districts or Cooperatives	724.00
451 Subtotal	2,187.00
465 Miscellaneous State Grant	
4650 Federal Miscellaneous Grants from OPI	7,508.00
493 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	41.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,658.18

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

PRC Program Function Object	2012 Value
365 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	267.36
810 Dues and Fees	35.00
365 Subtotal	302.36
372 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	38,315.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,816.67



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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
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	3,109.29
6XX Supplies and Materials	2,168.05
810 Dues and Fees	1,000.00
222X Educational Media Services	
6XX Supplies and Materials	171.25
412 Subtotal	15,265.26
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
3XX Purchased Professional and Technical Services	800.00
5XX Other Purchased Services	325.00
6XX Supplies and Materials	379.55
810 Dues and Fees	445.00
21XX Support Services - Students	
5XX Other Purchased Services	176.45
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	61.00
451 Subtotal	2,187.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	56,069.62

Schedule Of Changes Worksheet

Beginning Fund Balance	19,479.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,658.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,069.62	(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)	28,068.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
365 State OTO Indian Education for All	0.00	302.36	-302.36
372 Quality Schools Facility Grant	38,315.00	38,315.00	0.00
390 Vo Ed Business/Marketing	231.00	0.00	231.00
391 Vo Ed Family & Consumer Science	885.00	0.00	885.00
392 Vo Ed Tech Ed/Industrial Arts	225.92	0.00	225.92
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,265.26	15,265.26	0.00
451 Vo Ed Carl Perkins Basic Grant	2,187.00	2,187.00	0.00
465 Miscellaneous State Grant	7,508.00	0.00	7,508.00
493 Aggregate Reim/Indirects	41.00	0.00	41.00
Total	64,658.18	56,069.62	8,588.56



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	710.00	1,810.00
1510 Interest Earnings	16.11	19.28
3260 State Driver's Education Reimbursement	0.00	619.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	726.11	2,448.68

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	0.00	2,562.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,562.86

Schedule Of Changes Worksheet

Beginning Fund Balance		1,607.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,448.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,562.86	(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)		1,493.11	(5)



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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	131.52	87.63
1910 Rentals	3,340.00	2,680.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,471.52	2,767.63

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	2,097.94	1,766.00
5XX Other Purchased Services	511.00	67.32
6XX Supplies and Materials	109.99	874.80
8XX Other Expenditures	940.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,658.93	2,708.12

Schedule Of Changes Worksheet

Beginning Fund Balance	9,646.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,767.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,708.12	(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)	9,705.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	38.95	32.30
5300 Operating Transfers from Other Funds	875.00	1,172.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	913.95	1,204.93

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	3,868.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,204.93	(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)



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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	439.46	427.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	439.46	427.15

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	912.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	427.15	(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)	1,339.58	(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	59.12	65.21
3445 State Combined Fund School Block Grant	3,028.54	3,028.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,087.66	3,093.75

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	6,117.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,093.75	(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)	9,211.70	(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	10.41	203.10
1112 District Levy - Personal Property	11.30	0.00
1190 Penalties and Interest on Taxes	3.48	4.23
1510 Interest Earnings	375.33	246.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	400.52	453.64

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	28,839.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	453.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,292.89	(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	7.75	2.76
1900 Other Revenue from Local Sources	0.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>7.75</u>	<u>302.76</u>

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

PRC Program Function Object	2011 Value	2012 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	250.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>250.00</u>	<u>700.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					397.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					302.76	(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)	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)					0.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	19.23	18.53
1700 Student Extracurricular Activity Receipts	31,436.67	42,524.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,455.90	42,543.11

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	30,864.18	40,178.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,864.18	40,178.32

Schedule Of Changes Worksheet

Beginning Fund Balance	18,817.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,543.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,178.32	(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)	21,182.22	(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	57,339.94	71,102.83
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	163,228.75	180,650.69
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,992.73	1,214.70
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	170.10	53.90
XX	XXX 26XX 41X	Energy Utility Services	18,141.19	16,878.00
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	2,100.00	40,065.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	2,559.25
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	3,462.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,462.65

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,154.14
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	4,986.19
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,666.91
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	15,273.04	0.00	0.00	0.00	
280	1XXX	2XX	7,735.00	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	117.00	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	3,541.87	0.00	0.00	0.00	
Totals			26,666.91	0.00	0.00	0.00	26,666.91

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	690.88	0.00	6,217.88
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	25,405.69	20,687.50	456,840.81
Governmental Activities, Capital Assets, net	131,800.88	0.00	-688.93	0.00	131,111.95

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

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

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

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	17,557.53	4,432.13	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	21,981.53	5,640.63	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.