



Trustees' Financial Summary

FY2011-12

Submit ID: 0543-05804674

28 Madison County
0543 Harrison K-12 Schools

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: Judi Ward

Phone #: (406) 685-3428

(Signature)

(Date)

Chair, Board of Trustees: Todd Brennan

(Signature)

(Date)

County Superintendent: Judi Osborn

(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 #
015	Interest	LOCAL		
019	Miscellaneous	LOCAL		
357	MAC Reimbursement	LOCAL		
361	In-state Day Treatment	STATE	28-0543-76-07-P2	NA
363	Energy Cost Relief	STATE	State	
365	State OTO Indian Education for All	STATE	STATE	state
390	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	State
412	REAP Grant	FEDERAL	S358A040529	84.358A
420	Title I Part A	FEDERAL	28-0543-31-05	84.010A
430	Title II Part A	FEDERAL	28-0543-14-05	84.367
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	28-0543-81-05	84.048A
465	NSLP Equipment Grant	STATE	28-0543-25-10-EA	
493	Indirect Costs	FEDERAL	Federal	Federal
531	Phone Credit	LOCAL		
895	Turner Foundation Grant	LOCAL		



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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)	99,492.08	12,133.05	289,057.20	2,952.90
02	Taxes Receivable - Real and Personal (120-149)	13,810.26	2,036.01	1,417.42	
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	113,302.34	14,169.06	290,474.62	2,952.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,810.26	2,036.01	1,417.42	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,810.26	2,036.01	1,417.42	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	99,492.08	12,133.05	289,057.20	2,952.90
52	TOTAL FUND BALANCE/EQUITY	99,492.08	12,133.05	289,057.20	2,952.90
53	TOTAL LIABILITIES AND FUND BALANCE	113,302.34	14,169.06	290,474.62	2,952.90



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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)		43,530.19	50,239.08	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		43,530.19	50,239.08	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		43,530.19	50,239.08	
52	TOTAL FUND BALANCE/EQUITY		43,530.19	50,239.08	
53	TOTAL LIABILITIES AND FUND BALANCE		43,530.19	50,239.08	



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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)	-542.79			14,335.48
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-542.79			14,335.48
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	-542.79			14,335.48
52	TOTAL FUND BALANCE/EQUITY	-542.79			14,335.48
53	TOTAL LIABILITIES AND FUND BALANCE	-542.79			14,335.48



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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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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)	1,251.25	1,676.42		4,102.25
02	Taxes Receivable - Real and Personal (120-149)	143.83			2,832.91
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	1,395.08	1,676.42		6,935.16
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	143.83			2,832.91
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	143.83			2,832.91
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,251.25	1,676.42		4,102.25
52	TOTAL FUND BALANCE/EQUITY	1,251.25	1,676.42		4,102.25
53	TOTAL LIABILITIES AND FUND BALANCE	1,395.08	1,676.42		6,935.16



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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)		383.76		
02	Taxes Receivable - Real and Personal (120-149)		288.22		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		671.98		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		288.22		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		288.22		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		383.76		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		383.76		
53	TOTAL LIABILITIES AND FUND BALANCE		671.98		



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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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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)	5,260.33		42,424.63	236,000.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,260.33		42,424.63	236,000.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	5,260.33		42,424.63	236,000.00
52	TOTAL FUND BALANCE/EQUITY	5,260.33		42,424.63	236,000.00
53	TOTAL LIABILITIES AND FUND BALANCE	5,260.33		42,424.63	236,000.00



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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)	17,553.08	472.93		
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	17,553.08	472.93		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	17,553.08	472.93		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	17,553.08	472.93		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	17,553.08	472.93		



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



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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	179,904.41	177,698.89
1112 District Levy - Personal Property	119,960.06	106,934.94
1113 District Levy - Heavy Motor Vehicles	5,526.36	4,366.04
1114 District Levy - Pers Prop/Mobile Homes	3,450.17	3,000.01
1190 Penalties and Interest on Taxes	1,188.08	330.61
1510 Interest Earnings	358.30	339.03
3110 Direct State Aid	371,507.75	426,921.54
3111 Quality Educator	44,674.81	45,414.02
3112 At Risk Student	0.00	3,357.61
3113 Indian Education For All	2,305.20	2,162.40
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	20,104.40	14,753.90
3120 State Guaranteed Tax Base Aid	168,080.44	169,766.50
3444 State School Block Grant	32,647.65	32,647.65
3730 HB645 State Special Education Allowable Costs	934.35	0.00
7800 ARRA - State Fiscal Stabilization Fund	41,920.01	0.00
7810 Education Jobs Fund	35,039.91	500.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,027,801.90	988,193.85

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	377,322.26	463,185.67
2XX Personal Services - Employee Benefits	72,018.75	55,657.57
3XX Purchased Professional and Technical Services	0.00	279.99
4XX Purchased Property Services	2,551.79	2,941.18
5XX Other Purchased Services	646.36	910.77
6XX Supplies and Materials	23,516.00	19,055.25
810 Dues and Fees	6,593.57	0.00
8XX Other Expenditures	0.00	8,359.69
222X Educational Media Services		
1XX Personal Services - Salaries	10,903.68	0.00
6XX Supplies and Materials	3,366.15	1,689.89
810 Dues and Fees	364.00	295.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	19,481.76	20,772.35
2XX Personal Services - Employee Benefits	4,741.83	5,040.31
3XX Purchased Professional and Technical Services	1,100.00	1,903.82
4XX Purchased Property Services	50.00	0.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	11,795.79	9,465.52
			6XX Supplies and Materials	5,027.02	5,018.15
			810 Dues and Fees	4,020.50	5,121.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	46,500.03	42,640.00
			2XX Personal Services - Employee Benefits	6,960.00	5,526.96
		25XX Support Services - Business			
			1XX Personal Services - Salaries	23,115.16	31,227.56
			2XX Personal Services - Employee Benefits	4,563.25	5,301.45
			3XX Purchased Professional and Technical Services	4,900.00	4,900.00
			810 Dues and Fees	1,275.00	1,300.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	51,191.79	45,120.48
			2XX Personal Services - Employee Benefits	11,319.69	9,292.94
			4XX Purchased Property Services	76,302.03	70,499.24
			5XX Other Purchased Services	12,387.00	11,712.00
			6XX Supplies and Materials	15,743.79	13,659.61
			810 Dues and Fees	887.00	0.00
			8XX Other Expenditures	0.00	4,019.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	35,436.90	41,998.32
			2XX Personal Services - Employee Benefits	3,507.03	6,792.27
			5XX Other Purchased Services	906.64	650.30
			6XX Supplies and Materials	2,507.59	1,587.46
			810 Dues and Fees	150.00	364.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,822.00	4,386.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			810 Dues and Fees	2,500.00	2,837.37
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	530.25	500.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	27,899.83	30,254.64
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	9,979.33	12,253.75
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	21,663.49	21,536.85
			2XX Personal Services - Employee Benefits	824.09	242.06
			5XX Other Purchased Services	3,117.65	1,417.17
			6XX Supplies and Materials	833.91	1,762.71
			810 Dues and Fees	4,400.00	3,331.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	41,920.01	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	35,039.91	500.71
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	15,710.76	15,944.52
			2XX Personal Services - Employee Benefits	1,197.20	533.88
			6XX Supplies and Materials	5,665.17	374.44
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,000.00	0.00
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	12,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,017,255.96	1,004,463.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						115,761.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						988,193.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,004,463.35	(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)						99,492.08	(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	46,384.05	42,376.86
1112 District Levy - Personal Property	31,195.31	25,603.70
1113 District Levy - Heavy Motor Vehicles	1,421.98	1,040.03
1114 District Levy - Pers Prop/Mobile Homes	912.80	733.36
1190 Penalties and Interest on Taxes	320.98	82.64
1510 Interest Earnings	79.79	60.61
2220 County On-Schedule Trans Reimb	19,911.10	19,848.45
3210 State On-Schedule Trans Reimb	19,911.10	19,848.45
3444 State School Block Grant	1,497.08	1,497.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	121,634.19	111,091.18

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	15,500.01	16,380.00
2XX Personal Services - Employee Benefits	0.00	1,370.04
25XX Support Services - Business		
1XX Personal Services - Salaries	9,929.60	4,745.20
2XX Personal Services - Employee Benefits	0.00	475.00
27XX Student Transportation Services		
5XX Other Purchased Services	97,431.56	101,772.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	122,861.17	124,743.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						25,784.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,091.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,743.00	(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)						12,133.05	(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	22,362.94	29,928.20
1112 District Levy - Personal Property	15,143.87	17,770.69
1113 District Levy - Heavy Motor Vehicles	691.80	737.81
1114 District Levy - Pers Prop/Mobile Homes	438.69	463.97
1190 Penalties and Interest on Taxes	116.52	48.12
1510 Interest Earnings	721.18	785.06

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,475.00	49,733.85
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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	47,529.14	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,529.14	0.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	239,323.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,733.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	289,057.20	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	10.66	5.29
1611 National School Lunch Program	17,158.15	0.00
1621 Lunch Sales	0.00	15,483.95
1632 Daily Adult Sales	2,842.00	1,004.00
1900 Other Revenue from Local Sources	541.30	800.00
3220 State Food Services Match	126.82	0.00
4550 Federal Child Nutrition	26,116.10	24,278.16
9710 Residual Equity Transfers In	0.00	9,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,795.03	50,571.40

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	9,687.78	9,547.77
2XX Personal Services - Employee Benefits	8,132.93	8,249.09
6XX Supplies and Materials	32,348.70	32,589.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,169.41	50,386.19

Schedule Of Changes Worksheet

Beginning Fund Balance	2,767.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,571.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,386.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,952.90	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	172.20	171.66
2240 County Retirement Distribution	102,947.10	108,638.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103,119.30	108,810.12

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	70,891.39	73,213.63
22XX Educational Media Services		
2XX Personal Services - Employee Benefits	1,648.68	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,719.49	5,468.48
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,030.80	6,447.16
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,209.00	2,243.63
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,998.65	6,347.36
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,343.60	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,523.90	10,363.20
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	2,142.26	2,540.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,248.48	1,741.84
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,950.00	2,516.74
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,104.41	3,034.43



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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:

108,810.66

113,916.47

Schedule Of Changes Worksheet

Beginning Fund Balance						48,636.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						108,810.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,916.47	(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)						43,530.19	(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
015 Interest	
1510 Interest Earnings	96.12
019 Miscellaneous	
1900 Other Revenue from Local Sources	3,386.48
357 MAC Reimbursement	
3357 Montana Administrative Claiming Reimbursement	23,876.96
361 In-state Day Treatment	
3610 Services for Significant Needs Students	5,000.00
363 Energy Cost Relief	
1900 Other Revenue from Local Sources	1,101.47
390 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	570.00
412 REAP Grant	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,550.00
420 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	32,191.00
430 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,000.00
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,138.00
465 NSLP Equipment Grant	
4650 Federal Miscellaneous Grants from OPI	15,302.00
493 Indirect Costs	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,166.00
531 Phone Credit	
1900 Other Revenue from Local Sources	1,217.58
895 Turner Foundation Grant	
1920 Contributions/Donations from Private Sources	11,246.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110,841.61

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

PRC Program Function Object	2012 Value
019 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,767.04



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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
420 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4,880.84
6XX Supplies and Materials	735.00
	31,873.29
430 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,000.00
451 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,138.00
531 Phone Credit	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
5XX Other Purchased Services	725.52
895 Turner Foundation Grant	
890 Other Community Services	
33XX Community Services	
1XX Personal Services - Salaries	1,805.00
2XX Personal Services - Employee Benefits	272.99
5XX Other Purchased Services	4,601.00
6XX Supplies and Materials	5,850.61
810 Dues and Fees	800.00
	13,329.60
895 Subtotal	13,329.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,549.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						42,946.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,841.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,549.30	(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)						50,239.08	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 Interest	96.12	0.00	96.12
019 Miscellaneous	3,386.48	13,067.04	-9,680.56
357 MAC Reimbursement	23,876.96	18,169.39	5,707.57
361 In-state Day Treatment	5,000.00	5,000.00	0.00
363 Energy Cost Relief	1,101.47	0.00	1,101.47
365 State OTO Indian Education for All	0.00	162.63	-162.63
390 Vo Ed Tech Ed/Industrial Arts	570.00	570.00	0.00
412 REAP Grant	11,550.00	16,513.83	-4,963.83
420 Title I Part A	32,191.00	31,873.29	317.71
430 Title II Part A	2,000.00	2,000.00	0.00
451 Vo Ed Carl Perkins Basic Grant	2,138.00	2,138.00	0.00
465 NSLP Equipment Grant	15,302.00	0.00	15,302.00
493 Indirect Costs	1,166.00	0.00	1,166.00
531 Phone Credit	1,217.58	725.52	492.06
895 Turner Foundation Grant	11,246.00	13,329.60	-2,083.60
Total	110,841.61	103,549.30	7,292.31



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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	2,100.00	3,200.00
3260 State Driver's Education Reimbursement	0.00	707.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,100.00	3,907.88

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	1,600.00	0.00
4XX Purchased Property Services	1,448.62	0.00
6XX Supplies and Materials	252.40	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,500.00
4XX Purchased Property Services	0.00	1,670.40
6XX Supplies and Materials	0.00	544.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,301.02	4,715.22

Schedule Of Changes Worksheet

Beginning Fund Balance		264.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,907.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,715.22	(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)		-542.79	(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	20.94	23.85
5300 Operating Transfers from Other Funds	3,000.00	0.00
9710 Residual Equity Transfers In	0.00	14,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>3,020.94</u>	<u>14,623.85</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	5,781.02	8,010.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5,781.02</u>	<u>8,010.87</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		7,722.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,623.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,010.87	(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)		14,335.48	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	3,013.38	3,004.09
1112 District Levy - Personal Property	2,028.24	1,807.13
1113 District Levy - Heavy Motor Vehicles	92.89	73.81
1114 District Levy - Pers Prop/Mobile Homes	58.93	50.62
1190 Penalties and Interest on Taxes	16.91	5.57
1510 Interest Earnings	4.74	6.34
3281 State Technology Aid	1,100.14	1,054.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,315.23	6,001.86

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	7,644.09
465 Federal Miscellaneous Grants from OPI		
1XXX Instruction		
4XX Purchased Property Services	5,000.00	0.00
6XX Supplies and Materials	2,136.85	0.00
8XX Other Expenditures	312.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,449.35	7,644.09



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,893.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,001.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,644.09	(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)						1,251.25	(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	2.93	4.17
3445 State Combined Fund School Block Grant	5,523.27	5,523.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,526.20	5,527.44

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	3,298.10
6XX Supplies and Materials	6,765.00	0.00
8XX Other Expenditures	5,037.50	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,802.50	4,298.10

Schedule Of Changes Worksheet

Beginning Fund Balance		447.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,527.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,298.10 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)		1,676.42 (5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	58,016.32	59,257.76
1112 District Levy - Personal Property	38,239.02	35,596.20
1113 District Levy - Heavy Motor Vehicles	1,779.39	1,456.62
1114 District Levy - Pers Prop/Mobile Homes	1,084.57	989.43
1190 Penalties and Interest on Taxes	403.49	108.62
1510 Interest Earnings	118.91	119.87
3120 State Guaranteed Tax Base Aid	3,882.34	5,137.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103,524.04	102,665.51

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	90,000.00	95,000.00
850 Interest on Debt	14,522.50	11,167.50
860 Agent Fees/Issuance Costs	0.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	104,522.50	106,417.50

Schedule Of Changes Worksheet

Beginning Fund Balance		7,854.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		102,665.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		106,417.50	(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)		4,102.25	(5)



Trustees' Financial Summary

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28 Madison County
0543 Harrison K-12 Schools

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	6,070.09	6,021.07
1112 District Levy - Personal Property	4,065.04	3,622.10
1113 District Levy - Heavy Motor Vehicles	186.16	147.93
1114 District Levy - Pers Prop/Mobile Homes	118.01	101.47
1190 Penalties and Interest on Taxes	41.80	11.32
1510 Interest Earnings	5.16	2.75

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,486.26	9,906.64
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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		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	13,413.86	10,424.41
6XX Supplies and Materials	0.00	2,000.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,413.86	12,424.41
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Schedule Of Changes Worksheet

Beginning Fund Balance	2,901.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,906.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,424.41	(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)	383.76	(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	16.32	15.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16.32	15.56

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	5,244.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.56	(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)	5,260.33	(5)



Trustees' Financial Summary

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28 Madison County
0543 Harrison K-12 Schools

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
1700 Student Extracurricular Activity Receipts	0.00	81,067.08
1XXX Revenues from Student Activities	85,206.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,206.35	81,067.08

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	95,720.90	72,589.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,720.90	72,589.35

Schedule Of Changes Worksheet

Beginning Fund Balance		33,946.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		81,067.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		72,589.35	(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)		42,424.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1920 Contributions/Donations from Private Sources	0.00	236,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	236,000.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	236,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	236,000.00	(5)



Trustees' Financial Summary

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0543 Harrison K-12 Schools

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	22,230.48	22,604.52
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	502,590.00	516,086.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,428.92	4,215.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	206.83	212.92
XX	XXX 26XX 41X	Energy Utility Services	69,764.69	68,914.21
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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28 Madison County
0543 Harrison K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,753.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,753.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,917.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,245.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,414.35
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%



Trustees' Financial Summary

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28 Madison County
0543 Harrison K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	41,998.32	0.00	0.00	0.00	
280	1XXX	2XX	6,792.27	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	650.30	0.00	0.00	0.00	
280	1XXX	6XX	1,587.46	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	4,386.00	0.00	0.00	0.00	
Totals			55,414.35	0.00	0.00	0.00	55,414.35

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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0543 Harrison K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,500.00	0.00	0.00	0.00	1,500.00
Buildings	2,136,637.00	-68,307.00	0.00	0.00	2,068,330.00
Machinery and Equipment	317,975.00	0.00	0.00	57,500.00	260,475.00
Totals at Historical Cost	2,456,112.00	-68,307.00	0.00	57,500.00	2,330,305.00
Less Accumulated Depreciation For:					
Building Accum	1,173,200.00	-3,580.00	29,760.00	0.00	1,199,380.00
Machinery and Equipment Accum	152,008.51	0.00	38,012.86	57,500.00	132,521.37
Total Accumulated Depreciation	1,325,208.51	-3,580.00	67,772.86	57,500.00	1,331,901.37
Governmental Activities, Capital Assets, net	1,130,903.49	-64,727.00	-67,772.86	0.00	998,403.63

* 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
Instruction (1XXX)	2,050.00	0.00	0.00
Operations and Maintenance (26XX)	521.20	0.00	0.00
Transportation (27XX)	35,172.16	0.00	0.00
Extracurricular (34XX, 35XX)	269.50	0.00	0.00
Unallocated	29,760.00	0.00	0.00
Total Depreciation for FY2012	67,772.86	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
10/15/2003	123,605.00	0.00	39,805.00	0.00	83,800.00	41,900.00	41,900.00
10/15/2003	171,395.00	0.00	55,195.00	0.00	116,200.00	58,100.00	58,100.00
Capital Leases	8,792.94	0.00	4,282.46	0.00	4,510.48	0.00	4,510.48
Compensated Absences	79,217.71	0.00	0.00	8,562.74	70,654.97	0.00	70,654.97
Total Governmental Activity							
Long-Term Liabilities	383,010.65	0.00	99,282.46	8,562.74	275,165.45	100,000.00	175,165.45

* 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.