



Trustees' Financial Summary

FY2011-12

Submit ID: 0487-17785247

**25 Lewis & Clark County
0487 Helena Elem**

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Kim Harris **Phone #:** (406) 324-2007

(Signature)

(Date)

Chair, Board of Trustees: Elizabeth Goldes

(Signature)

(Date)

County Superintendent: Marsha Davis

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

For FY12 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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 #
001	State OTO FullTime Kindergarten Startup	STATE		state
003	Jobs for Montana Graduates	STATE		State
004	YouhConnections Sustainability	LOCAL		
005	Youth Connections Outside Contracts	LOCAL	None	None
007	Project Success Sustainability	LOCAL	None	None
008	SSHS Sustainability	LOCAL	None	None
010	You Got Served	LOCAL		
023	MAC School Share	LOCAL		
024	AWARE Flow through	STATE	None	
029	CRA Summer Music	LOCAL		
032	Broadwater Adequate Yearly Progress	FEDERAL	None	84.010
033	Bryant Annual Yearly Progress	FEDERAL	None	84.010
035	Media Literacy	LOCAL		
039	Staples Recycling	LOCAL		
042	Four Georgians Accounts	LOCAL	None	None
051	CRA Accounts	LOCAL		
052	HMS Accounts	LOCAL		
063	FSLC Accounts	LOCAL		
064	Intermountain Medicaid	STATE		
071	SACC MOST	FEDERAL	0902MOST0132	93.558
074	State OTO Indian Education for All	STATE		state
096	Drug Free CSP 2011	FEDERAL	5H79SP012281-08	93.276
100	Elementary Field Trips	LOCAL		
103	4 G's 1 Class @ Time	LOCAL	None	None
104	4 G's 1 Class @ Time	LOCAL		
107	Cablevision Cyberbullying Prevention	LOCAL	None	None
116	SILC MSU	FEDERAL	62621509 SILC	84.366B
118	Make Up School	LOCAL		
119	Summer School Enrichment	LOCAL		
124	MAC Student Services	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
162	Safe Schools Healthy Schools	FEDERAL	Q184L090210-11A	84.184L
172	Central Afterschool	LOCAL		
175	Central Help for Kids	LOCAL		
176	Best Beginnings Mini Grant - Birding	STATE	None	None
182	Darcy Memorial	LOCAL		
204	2011 STOP Grant	FEDERAL	5H79SPO15315-03	93.243



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
205	2012 STOP Grant	FEDERAL	5H79SPO15315-04	93.243
232	Miller Family Donation	LOCAL	None	None
234	MDU Resources Central Reading Program	LOCAL		
261	Title II Part A	FEDERAL	2504881411	84.367
262	Title II Part A	FEDERAL	2504881412	84.367
271	Title II Part A	FEDERAL	2504871411 SLA	84.367
272	Title II Part A	FEDERAL	2504871411SLA	84.367
301	Computer Training	LOCAL		
302	G E D	LOCAL		
303	Summer Pottery	LOCAL	None	None
305	ResA4U Sustainability	LOCAL		
311	Title I - Schoolwide	FEDERAL	2504873111	Federal
312	Title I - Schoolwide	FEDERAL	2504873112	Federal
321	Title I, Part A, Accountability	FEDERAL	2504873111	84.348A
322	Title I Improving Basic Programs	FEDERAL	2504873112	84.010A
330	Bryant LCCF Library Grant	LOCAL	None	None
331	Bryant Miller Donation	LOCAL	None	None
332	Bryant Target Donations	LOCAL	None	None
333	Bryant Donations FY 12	LOCAL	None	None
334	Target AfterSchool Book Club	LOCAL	None	None
341	MT Cancer Control	STATE	None	None
350	Hawthorne 1 Class @ Time	LOCAL	None	None
351	2010 CRA Exxon Mobile	LOCAL		
355	Hawthorne Donations	LOCAL	None	None
360	Broadwater Class Act	LOCAL	None	None
361	Broadwater Exxon Mobile	LOCAL	None	None
363	Broadwater AISC Grant	FEDERAL	None	45.025
370	Deferred Maintenance & Energy Efficiency	STATE		NA
375	Jefferson AISC Grant	FEDERAL	None	45.025
380	4G's Miller Donations	LOCAL	None	None
390	Bison: Mt History Plum Creek	LOCAL	None	None
391	Bison and Beyond FY 12	LOCAL	None	None
400	Rossiter Student Activities	LOCAL	None	None
405	PEAK Tuition	LOCAL		
406	OPI/Intermountain Tuition	LOCAL		
407	Title IV, Part B, 21st Century	FEDERAL	2504871711	84.287
408	Gifted and Talented	STATE	2504871310	State



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
411	Smith Miller Donations	LOCAL	None	None
412	Smith AISC Grant	FEDERAL	None	45.025
420	Donations Gifted and Talented	LOCAL		
423	Gifted and Talented Walmart Foundation	LOCAL	None	None
450	Kessler Miller Donation	LOCAL	None	None
451	Kessler Donations	LOCAL	None	None
452	Franzen Plum Creek	LOCAL	None	None
471	Clean Water Act (SACC)	FEDERAL	None	66.460
508	Title VII, Indian Education	FEDERAL	S060A090856	84.060
510	CRA Art Center	LOCAL	None	None
511	Action For Healthy Kids CRA	STATE	None	None
512	Project Unify Special Olympics CRA	FEDERAL	None	84.380W
513	CRA Miller Donations	LOCAL	None	None
514	CRA Century Link	LOCAL	None	None
520	Project Unify Special Olympics	FEDERAL	None	84.380W
523	HMS Century Link	LOCAL	None	None
553	Youth Build	FEDERAL	YB-21311-11-60-A-30	17.274
562	Adult Basic Ed - State	STATE	2504875610	State
563	ABE (Adult Basic Ed)	FEDERAL	2504875610BG	84.002
571	Title X, Part C, Ed of Homeless Children	FEDERAL	2504875711	84.196
572	Title X, Part C, Ed of Homeless Children	FEDERAL	2504875712	84.196
601	Title II, Part D, Ed Technology	FEDERAL	2504886011	84.318
771	Maintenance Accounts	LOCAL		
773	IDEA Part B	FEDERAL	0250487712	84.027
793	IDEA Preschool	FEDERAL	2504877912 A110	84.173A
812	ResA4U Library	STATE		
820	IEFA MT Regional Professional Development	STATE	25048746II IMP	
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)	-299,681.39	1,028,325.91		223,218.01
02	Taxes Receivable - Real and Personal (120-149)	373,862.68	65,352.40		
03	Taxes Receivable - Protested (150-159)	1,359,535.30	247,724.88		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		19,403.60		2,057.12
06	Other Current Assets (190-210)	19,753.44	4,875.20		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,453,470.03	1,365,681.99		225,275.13
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	38,879.68			35,536.72
25	Deferred Revenue (680)	1,733,397.98	313,077.28		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,772,277.66	313,077.28		35,536.72
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	85,078.76			
48	Fund Balance for Budget	-403,886.39	1,052,604.71		189,738.41
52	TOTAL FUND BALANCE/EQUITY	-318,807.63	1,052,604.71		189,738.41
53	TOTAL LIABILITIES AND FUND BALANCE	1,453,470.03	1,365,681.99		225,275.13



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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)	10,701.95	2,029,971.75	1,423,620.50	143,165.56
02	Taxes Receivable - Real and Personal (120-149)	21.64			14,238.16
03	Taxes Receivable - Protested (150-159)				46,904.84
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		29,848.66	1,297,925.92	
06	Other Current Assets (190-210)			49,066.27	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,723.59	2,059,820.41	2,770,612.69	204,308.56
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21.64		8,778.86	61,143.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21.64		8,778.86	61,143.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			68,882.60	421.00
48	Fund Balance for Budget	10,701.95	2,059,820.41	2,692,951.23	142,744.56
52	TOTAL FUND BALANCE/EQUITY	10,701.95	2,059,820.41	2,761,833.83	143,165.56
53	TOTAL LIABILITIES AND FUND BALANCE	10,723.59	2,059,820.41	2,770,612.69	204,308.56



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,554.63	
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)			8,921.25	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			12,475.88	
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			12,475.88	
52	TOTAL FUND BALANCE/EQUITY			12,475.88	
53	TOTAL LIABILITIES AND FUND BALANCE			12,475.88	



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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)	705,632.84			361,642.08
02	Taxes Receivable - Real and Personal (120-149)	19,706.28			21,827.35
03	Taxes Receivable - Protested (150-159)	72,523.72			82,297.68
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	797,862.84			465,767.11
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				100.00
25	Deferred Revenue (680)	92,230.00			104,125.03
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	92,230.00			104,225.03
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	296.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	705,336.84			361,542.08
52	TOTAL FUND BALANCE/EQUITY	705,632.84			361,542.08
53	TOTAL LIABILITIES AND FUND BALANCE	797,862.84			465,767.11



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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)	13,947.95	750,518.65	11,308.64	
02	Taxes Receivable - Real and Personal (120-149)		37,601.57		
03	Taxes Receivable - Protested (150-159)		139,278.02		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,927.26	
06	Other Current Assets (190-210)			17,933.56	
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	13,947.95	927,398.24	31,169.46	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		176,879.59	4,350.00	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		176,879.59	4,350.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	8,801.00	56,625.85		
41	Unrestricted Net Assets (940)			26,819.46	
48	Fund Balance for Budget	5,146.95	693,892.80		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	13,947.95	750,518.65	26,819.46	
53	TOTAL LIABILITIES AND FUND BALANCE	13,947.95	927,398.24	31,169.46	



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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)			316,909.28	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			59,748.95	
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			376,658.23	
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)			55,549.90	
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			55,549.90	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			321,108.33	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			321,108.33	
53	TOTAL LIABILITIES AND FUND BALANCE			376,658.23	



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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)		4,937.67	11,540,281.08	231,161.76
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		11.20	9,789.40	
07	Inventories (220 & 230)		23,351.59		
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		28,300.46	11,550,070.48	231,161.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		35,539.33		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)			1,864.00	
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		35,539.33	1,864.00	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		-7,238.87	11,548,206.48	231,161.76
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		-7,238.87	11,548,206.48	231,161.76
53	TOTAL LIABILITIES AND FUND BALANCE		28,300.46	11,550,070.48	231,161.76



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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)			138,328.28	
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			138,328.28	
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)			1,599.99	
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			136,728.29	
52	TOTAL FUND BALANCE/EQUITY			138,328.28	
53	TOTAL LIABILITIES AND FUND BALANCE			138,328.28	



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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)	84,271.97	635,865.68		
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	84,271.97	635,865.68		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	84,271.97	635,865.68		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	84,271.97	635,865.68		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	84,271.97	635,865.68		



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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				



Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

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	8,745,769.15	8,922,306.16
1112 District Levy - Personal Property	488,545.86	250,966.16
1113 District Levy - Heavy Motor Vehicles	27,828.83	22,984.32
1114 District Levy - Pers Prop/Mobile Homes	106,480.77	81,985.79
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	399,442.87	192,439.59
1190 Penalties and Interest on Taxes	37,535.16	47,847.55
1320 Tuition from Schl Dists Within State	178,712.90	188,311.83
1510 Interest Earnings	3,244.86	4,061.71
1900 Other Revenue from Local Sources	530.13	2,717.28
1940 Textbook Sales and Rentals	2,698.35	2,863.07
3110 Direct State Aid	9,945,829.31	11,859,129.71
3111 Quality Educator	1,141,035.95	1,126,860.23
3112 At Risk Student	0.00	102,949.47
3113 Indian Education For All	106,651.20	106,488.00
3114 American Indian Achievement Gap	44,600.00	46,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,427,586.35	1,892,384.35
3117 State Tuition for State Placement	531.98	0.00
3120 State Guaranteed Tax Base Aid	5,201,592.17	5,205,660.57
3444 State School Block Grant	1,338,856.79	1,338,856.79
3730 HB645 State Special Education Allowable Costs	44,407.01	0.00
6100 Material Prior Period Revenue Adjustments	27,802.00	0.00
7800 ARRA - State Fiscal Stabilization Fund	1,122,262.50	0.00
7810 Education Jobs Fund	938,071.97	13,908.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,330,016.11	31,408,721.34

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	15,036,314.01	17,313,081.91
2XX Personal Services - Employee Benefits	65,551.02	58,818.04
3XX Purchased Professional and Technical Services	5,739.33	3,145.20
4XX Purchased Property Services	12,256.05	9,791.05
5XX Other Purchased Services	177,819.59	172,058.29
6XX Supplies and Materials	197,303.51	186,935.57
7XX Property and Equipment Acquisition	19,475.10	18,835.07
810 Dues and Fees	383.00	784.96
21XX Support Services - Students		
1XX Personal Services - Salaries	813,197.49	528,637.83
2XX Personal Services - Employee Benefits	3,247.69	2,610.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services	19,764.23	22,078.92
			5XX Other Purchased Services	7,597.48	5,521.70
			6XX Supplies and Materials	14,799.24	21,606.17
			7XX Property and Equipment Acquisition	310.00	0.00
			810 Dues and Fees	233.00	0.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	228,556.96	177,254.65
			2XX Personal Services - Employee Benefits	930.05	718.45
			3XX Purchased Professional and Technical Services	7,086.00	425.00
			5XX Other Purchased Services	7,603.42	56,382.80
			6XX Supplies and Materials	17,455.60	107,519.02
			7XX Property and Equipment Acquisition	0.00	155.55
			810 Dues and Fees	7,023.80	8,302.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	1,006,839.08	974,182.44
			2XX Personal Services - Employee Benefits	3,965.36	3,358.03
			3XX Purchased Professional and Technical Services	1,806.00	0.00
			5XX Other Purchased Services	282.26	236.00
			6XX Supplies and Materials	41,496.32	39,757.70
			7XX Property and Equipment Acquisition	29.99	0.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	339,145.86	327,359.30
			2XX Personal Services - Employee Benefits	2,658.05	2,691.37
			3XX Purchased Professional and Technical Services	82,164.44	109,278.39
			4XX Purchased Property Services	5,986.99	550.61
			5XX Other Purchased Services	54,805.99	60,122.11
			6XX Supplies and Materials	12,373.95	16,120.80
			7XX Property and Equipment Acquisition	548.40	0.00
			810 Dues and Fees	16,427.20	13,290.13
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	2,086,189.79	2,166,587.34
			2XX Personal Services - Employee Benefits	8,308.87	7,453.65
			3XX Purchased Professional and Technical Services	2,994.87	1,611.86
			4XX Purchased Property Services	375.10	126.50
			5XX Other Purchased Services	25,582.66	30,705.16
			6XX Supplies and Materials	34,031.55	29,030.25
			7XX Property and Equipment Acquisition	232.58	15,818.42
			810 Dues and Fees	0.00	306.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	158,147.85	187,565.11
			2XX Personal Services - Employee Benefits	1,558.37	1,291.13
			3XX Purchased Professional and Technical Services	3,452.15	3,252.58
			4XX Purchased Property Services	1,423.85	1,807.14



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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				
		25XX Support Services - Business			
			5XX Other Purchased Services	206,663.12	268,766.73
			6XX Supplies and Materials	4,519.06	3,799.13
			810 Dues and Fees	599.00	1,206.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,042,805.48	2,266,669.37
			2XX Personal Services - Employee Benefits	91,519.85	107,797.38
			3XX Purchased Professional and Technical Services	11,918.10	45,103.31
			4XX Purchased Property Services	876,315.12	830,006.65
			5XX Other Purchased Services	16,293.93	15,061.64
			6XX Supplies and Materials	249,980.43	302,017.52
			7XX Property and Equipment Acquisition	0.00	6,203.93
			810 Dues and Fees	3,297.00	5,369.02
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	2,400.00
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,974.63	124,611.55
			2XX Personal Services - Employee Benefits	32.56	368.89
			5XX Other Purchased Services	5.84	288.60
			6XX Supplies and Materials	1,982.07	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,019,577.59	2,845,271.25
			2XX Personal Services - Employee Benefits	10,002.97	8,396.11
			3XX Purchased Professional and Technical Services	0.00	250.00
			5XX Other Purchased Services	872.28	2,420.63
			6XX Supplies and Materials	10,981.03	13,837.70
			7XX Property and Equipment Acquisition	984.82	5,432.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	1,253,817.66	1,369,937.50
			2XX Personal Services - Employee Benefits	4,965.36	3,993.49
			3XX Purchased Professional and Technical Services	0.00	27.97
			4XX Purchased Property Services	83.00	0.00
			5XX Other Purchased Services	6,536.85	7,161.18
			6XX Supplies and Materials	11,826.22	7,494.96
			810 Dues and Fees	60.00	60.00
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	0.00	197.01
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	74,096.04	83,094.02
			2XX Personal Services - Employee Benefits	258.79	302.72
			3XX Purchased Professional and Technical Services	325.00	657.99



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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				
		24XX Support Services - School Administration			
			5XX Other Purchased Services	3,761.28	5,077.06
			6XX Supplies and Materials	1,018.01	1,115.12
			810 Dues and Fees	0.00	174.00
		25XX Support Services - Business			
			5XX Other Purchased Services	0.00	50,000.00
		26XX Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	978.15	1,442.97
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	270,009.61	277,711.76
			2XX Personal Services - Employee Benefits	1,072.89	961.39
			3XX Purchased Professional and Technical Services	239.18	1,200.00
			4XX Purchased Property Services	426.75	1,486.30
			5XX Other Purchased Services	15,074.38	12,289.09
			6XX Supplies and Materials	4,097.58	5,029.14
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	152,110.38	93,060.26
			2XX Personal Services - Employee Benefits	628.90	331.39
			3XX Purchased Professional and Technical Services	0.00	10,911.66
			5XX Other Purchased Services	0.00	3,648.79
			6XX Supplies and Materials	0.00	5,391.14
			7XX Property and Equipment Acquisition	0.00	16,216.28
		24XX Support Services - School Administration			
			5XX Other Purchased Services	0.00	280.00
			7XX Property and Equipment Acquisition	0.00	1,243.54
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	15,031.68	15,048.99
			2XX Personal Services - Employee Benefits	62.69	58.46
			3XX Purchased Professional and Technical Services	0.00	400.00
			4XX Purchased Property Services	314.13	940.00
			5XX Other Purchased Services	2,841.11	4,019.94
			6XX Supplies and Materials	7,103.96	8,642.23
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	60,667.00	63,072.00
			2XX Personal Services - Employee Benefits	273.69	250.68
			3XX Purchased Professional and Technical Services	0.00	1,104.00
			5XX Other Purchased Services	742.43	646.07
			6XX Supplies and Materials	1,271.93	374.32



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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
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,073,548.50	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	48,494.66	0.00
			2XX Personal Services - Employee Benefits	219.34	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	938,071.97	13,908.76
	890 Other Community Services				
		33XX Community Services			
			1XX Personal Services - Salaries	70.00	0.00
			2XX Personal Services - Employee Benefits	125.51	0.00
			5XX Other Purchased Services	882.38	0.00
			6XX Supplies and Materials	302.52	0.00
			810 Dues and Fees	175.00	0.00
	8XX Community Services Programs				
		33XX Community Services			
			1XX Personal Services - Salaries	25.56	31,825.50
			2XX Personal Services - Employee Benefits	0.00	110.76
			3XX Purchased Professional and Technical Services	3,312.50	40.00
			5XX Other Purchased Services	387.66	1,789.49
			6XX Supplies and Materials	1,406.96	347.04
			810 Dues and Fees	25.00	335.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	41,748.00	40,330.50
			2XX Personal Services - Employee Benefits	188.37	160.12
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	4,204.15	0.00
			2XX Personal Services - Employee Benefits	18.96	0.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	42,331.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>31,095,700.67</u>	<u>31,728,673.70</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-55,193.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,408,721.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,728,673.70	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	85,078.76	Less Last Year	28,740.23	(4b)		56,338.53	
						56,338.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-318,807.63	(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	1,771,570.93	1,533,428.72
1112 District Levy - Personal Property	89,412.62	44,212.24
1113 District Levy - Heavy Motor Vehicles	5,590.20	3,931.93
1114 District Levy - Pers Prop/Mobile Homes	19,627.20	15,103.79
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	70,093.43	28,891.40
1190 Penalties and Interest on Taxes	6,757.53	8,700.09
1420 Trans Fees from Other Schl Dists Within State	0.00	19,741.07
1440 Other Transportation Fees	63,515.00	0.00
1510 Interest Earnings	2,990.70	2,476.73
1900 Other Revenue from Local Sources	0.00	4,875.20
2220 County On-Schedule Trans Reimb	470,108.93	442,444.03
3210 State On-Schedule Trans Reimb	470,108.93	442,444.04
3444 State School Block Grant	70,468.60	70,468.60
910 Budget Amendment		
2220 County On-Schedule Trans Reimb	0.00	9,701.80
3210 State On-Schedule Trans Reimb	0.00	9,701.80
910 Subtotal	<u>0.00</u>	<u>19,403.60</u>
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u><u>3,040,244.07</u></u>	<u><u>2,636,121.44</u></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		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	55,566.92	0.00
2XX Personal Services - Employee Benefits	233.04	0.00
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	20,701.63	0.00
6XX Supplies and Materials	13.89	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	201,715.24	123,522.35
2XX Personal Services - Employee Benefits	736.51	496.99
3XX Purchased Professional and Technical Services	9,347.00	9,968.24
4XX Purchased Property Services	1,423.30	0.00
5XX Other Purchased Services	1,416,053.71	1,329,194.04
6XX Supplies and Materials	284,269.14	208,133.23
7XX Property and Equipment Acquisition	1,489.20	1,968.20
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	10,700.00	0.00
7XX Property and Equipment Acquisition	48,699.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation 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					
27XX Student Transportation Services					
			1XX Personal Services - Salaries	0.00	144,939.25
			2XX Personal Services - Employee Benefits	0.00	364.45
			5XX Other Purchased Services	585,121.28	542,469.98
			6XX Supplies and Materials	85,552.80	60,500.58
910 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
27XX Student Transportation Services					
			5XX Other Purchased Services	0.00	19,403.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,721,622.66	2,440,960.91

Schedule Of Changes Worksheet

Beginning Fund Balance					1,497,340.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,636,121.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,440,960.91	(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	639,896.41	(4b)	-639,896.41	
					-639,896.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,052,604.71	(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	1,105.98	832.84
1611 National School Lunch Program	841,064.34	941,042.43
1630 Catering Sales	110,289.17	0.00
1900 Other Revenue from Local Sources	159,415.03	69,705.36
4550 Federal Child Nutrition	1,137,431.76	1,166,753.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,249,306.28	2,178,334.41

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	0.00	41,758.50
2XX Personal Services - Employee Benefits	0.00	1,656.75
3XX Purchased Professional and Technical Services	10,828.41	20,553.76
4XX Purchased Property Services	358.36	0.00
5XX Other Purchased Services	2,102,238.84	2,190,110.97
6XX Supplies and Materials	8,209.45	23,679.25
7XX Property and Equipment Acquisition	599.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,122,234.06	2,277,759.23

Schedule Of Changes Worksheet

Beginning Fund Balance	289,163.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,178,334.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,277,759.23	(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)	189,738.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	250.00	197.42
1112 District Levy - Personal Property	24.32	10.12
1114 District Levy - Pers Prop/Mobile Homes	89.09	21.84
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,840.45	0.56
1190 Penalties and Interest on Taxes	66.87	57.24
1510 Interest Earnings	34.42	31.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,305.15	319.00

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					10,382.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					319.00	(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)					10,701.95	(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	3,854.51	5,482.81
2240 County Retirement Distribution	4,647,000.01	3,922,923.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,650,854.52	3,928,405.85

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

PRC Program Function Object	2011 Value	2012 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,609.32	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,904,866.84	2,198,147.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	124,841.31	85,246.04
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	28,949.77	22,505.05
222X Educational Media Services		
2XX Personal Services - Employee Benefits	127,609.65	123,916.72
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	42,957.33	41,563.01
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	271,281.92	275,079.70
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	22,365.50	23,814.11
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	262,039.32	290,366.16
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	25,549.91	19,664.56
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,390.08	15,821.24
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	382,825.86	361,248.47
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	158,812.65	173,933.45
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,661.49	10,549.99



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	14,420.53
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	263.60	0.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	166.56	0.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	34,298.05	35,259.54
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	68.88	0.00
	362 State Adult Basic & Literacy Education				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,236.66	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	20,170.16	11,815.35
	367 OTO Full-time Kindergarten Start-up				
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	32.62	0.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	13,089.76	19,668.83
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	18,699.40	21,486.11
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,903.96	1,910.69
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,684.28	8,007.91
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	135,979.17	0.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,142.49	0.00
	781 Education Jobs Fund				
		1XXX Instruction			



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	118,819.27	1,765.92
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	8.87	0.00
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	3.24	4,040.71
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	5,287.94	10,422.39
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	107,792.26	97,458.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,844,408.12	3,868,112.38

Schedule Of Changes Worksheet

Beginning Fund Balance					1,999,526.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,928,405.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,868,112.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,059,820.41	(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
003 Jobs for Montana Graduates	
3290 State - Other State Grants	975.53
004 YouhConnections Sustainability	
1920 Contributions/Donations from Private Sources	17,190.88
005 Youth Connections Outside Contracts	
1900 Other Revenue from Local Sources	8,799.93
007 Project Success Sustainability	
1920 Contributions/Donations from Private Sources	375.00
008 SSSH Sustainability	
1920 Contributions/Donations from Private Sources	525.00
010 You Got Served	
1920 Contributions/Donations from Private Sources	625.00
023 MAC School Share	
3357 Montana Administrative Claiming Reimbursement	43,710.56
024 AWARE Flow through	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	401,362.85
029 CRA Summer Music	
1920 Contributions/Donations from Private Sources	1,075.00
032 Broadwater Adequate Yearly Progress	
4650 Federal Miscellaneous Grants from OPI	980.09
033 Bryant Annual Yearly Progress	
4650 Federal Miscellaneous Grants from OPI	571.19
039 Staples Recycling	
1920 Contributions/Donations from Private Sources	65.00
042 Four Georgians Accounts	
1920 Contributions/Donations from Private Sources	1,835.40
051 CRA Accounts	
1510 Interest Earnings	2.63
1700 Student Extracurricular Activity Receipts	975.84
051 Subtotal	978.47
052 HMS Accounts	
1510 Interest Earnings	0.81
1700 Student Extracurricular Activity Receipts	37.44
052 Subtotal	38.25
063 FSLC Accounts	
1510 Interest Earnings	0.37
1700 Student Extracurricular Activity Receipts	1,414.11
063 Subtotal	1,414.48



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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
064 Intermountain Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,056,632.55
071 SACC MOST	
4530 Adult Basic Education TANF	5,000.00
096 Drug Free CSP 2011	
4100 Federal Miscellaneous Grants - Direct from Feds	99,330.00
100 Elementary Field Trips	
1510 Interest Earnings	1,447.61
1920 Contributions/Donations from Private Sources	1.44
100 Subtotal	1,449.05
103 4 G's 1 Class @ Time	
1920 Contributions/Donations from Private Sources	250.00
104 4 G's 1 Class @ Time	
1920 Contributions/Donations from Private Sources	250.00
107 Cablevision Cyberbullying Prevention	
1920 Contributions/Donations from Private Sources	5,000.00
116 SILC MSU	
4650 Federal Miscellaneous Grants from OPI	9,010.62
118 Make Up School	
1510 Interest Earnings	0.50
1900 Other Revenue from Local Sources	4,185.00
118 Subtotal	4,185.50
119 Summer School Enrichment	
1981 Summer School Fees	4,530.00
124 MAC Student Services	
1920 Contributions/Donations from Private Sources	1,894.00
3355 Medicaid - Miscellaneous	188,767.19
3357 Montana Administrative Claiming Reimbursement	43,710.56
124 Subtotal	234,371.75
126 Aggregate Reim/Indirects	
1510 Interest Earnings	1,463.21
1900 Other Revenue from Local Sources	312.72
1920 Contributions/Donations from Private Sources	1,498.37
3357 Montana Administrative Claiming Reimbursement	43,710.53
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	116,865.97
126 Subtotal	163,850.80
162 Safe Schools Healthy Schools	
4100 Federal Miscellaneous Grants - Direct from Feds	1,195,517.73



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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
172 Central Afterschool	
1900 Other Revenue from Local Sources	18,701.75
175 Central Help for Kids	
1920 Contributions/Donations from Private Sources	2,700.00
176 Best Beginnings Mini Grant - Birding	
3290 State - Other State Grants	520.00
182 Darcy Memorial	
1510 Interest Earnings	2.34
204 2011 STOP Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	9,822.55
205 2012 STOP Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	31,633.00
232 Miller Family Donation	
1920 Contributions/Donations from Private Sources	2,500.00
261 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	70,054.00
262 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	420,523.00
271 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	37,363.33
272 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	29,201.00
301 Computer Training	
1510 Interest Earnings	147.50
302 G E D	
1510 Interest Earnings	73.04
1900 Other Revenue from Local Sources	7,480.00
302 Subtotal	7,553.04
303 Summer Pottery	
1900 Other Revenue from Local Sources	1,700.00
305 ResA4U Sustainability	
1920 Contributions/Donations from Private Sources	9,357.49
311 Title I - Schoolwide	
4940 Schoolwide Program	68,050.00
312 Title I - Schoolwide	
4940 Schoolwide Program	642,787.00
321 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	65,446.00
322 Title I Improving Basic Programs	



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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
322 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	176,597.00
330 Bryant LCCF Library Grant	
1920 Contributions/Donations from Private Sources	650.00
331 Bryant Miller Donation	
1920 Contributions/Donations from Private Sources	2,500.00
332 Bryant Target Donations	
1920 Contributions/Donations from Private Sources	200.00
333 Bryant Donations FY 12	
1920 Contributions/Donations from Private Sources	15.00
334 Target AfterSchool Book Club	
1920 Contributions/Donations from Private Sources	2,000.00
341 MT Cancer Control	
1920 Contributions/Donations from Private Sources	1,500.00
350 Hawthorne 1 Class @ Time	
1920 Contributions/Donations from Private Sources	250.00
351 2010 CRA Exxon Mobile	
1920 Contributions/Donations from Private Sources	500.00
355 Hawthorne Donations	
1920 Contributions/Donations from Private Sources	500.00
360 Broadwater Class Act	
1920 Contributions/Donations from Private Sources	2,463.68
361 Broadwater Exxon Mobile	
1920 Contributions/Donations from Private Sources	500.00
363 Broadwater AISC Grant	
4700 Federal Miscellaneous Grants from other State Agencies	840.00
375 Jefferson AISC Grant	
4700 Federal Miscellaneous Grants from other State Agencies	1,373.00
380 4G's Miller Donations	
1920 Contributions/Donations from Private Sources	2,500.00
390 Bison: Mt History Plum Creek	
1920 Contributions/Donations from Private Sources	7,250.00
391 Bison and Beyond FY 12	
4100 Federal Miscellaneous Grants - Direct from Feds	10,000.00
400 Rossiter Student Activities	
1920 Contributions/Donations from Private Sources	24,432.22
406 OPI/Intermountain Tuition	
3610 Services for Significant Needs Students	5,411.27
407 Title IV, Part B, 21st Century	



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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
407 Title IV, Part B, 21st Century	
4340 Title IV, Part B, 21st Century Community Learning Centers	89,600.00
408 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	14,511.00
411 Smith Miller Donations	
1920 Contributions/Donations from Private Sources	2,500.00
412 Smith AISC Grant	
4700 Federal Miscellaneous Grants from other State Agencies	1,650.00
420 Donations Gifted and Talented	
1920 Contributions/Donations from Private Sources	8,443.85
423 Gifted and Talented Walmart Foundation	
1920 Contributions/Donations from Private Sources	2,000.00
450 Kessler Miller Donation	
1920 Contributions/Donations from Private Sources	613.00
451 Kessler Donations	
1920 Contributions/Donations from Private Sources	1,105.00
452 Franzen Plum Creek	
1920 Contributions/Donations from Private Sources	5,370.00
471 Clean Water Act (SACC)	
4700 Federal Miscellaneous Grants from other State Agencies	1,307.76
508 Title VII, Indian Education	
4130 Title VII Indian Education	43,974.00
510 CRA Art Center	
1920 Contributions/Donations from Private Sources	275.00
511 Action For Healthy Kids CRA	
3290 State - Other State Grants	300.00
512 Project Unify Special Olympics CRA	
4700 Federal Miscellaneous Grants from other State Agencies	3,336.00
513 CRA Miller Donations	
1920 Contributions/Donations from Private Sources	2,500.00
514 CRA Century Link	
1920 Contributions/Donations from Private Sources	7,415.00
520 Project Unify Special Olympics	
4700 Federal Miscellaneous Grants from other State Agencies	4,000.00
523 HMS Century Link	
1920 Contributions/Donations from Private Sources	4,085.00
553 Youth Build	
4700 Federal Miscellaneous Grants from other State Agencies	57,447.93
562 Adult Basic Ed - State	



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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
562 Adult Basic Ed - State	
3620 State Adult Basic & Literacy Education	37,575.00
563 ABE (Adult Basic Ed)	
4540 Adult Basic & Literacy Education (ABLE)	69,426.00
571 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	1,784.00
572 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	2,325.89
601 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	6,534.00
771 Maintenance Accounts	
1510 Interest Earnings	1.03
1900 Other Revenue from Local Sources	920.73
771 Subtotal	921.76
773 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,624,002.00
793 IDEA Preschool	
4570 IDEA Preschool	47,365.00
812 ResA4U Library	
3290 State - Other State Grants	25,000.00
820 IEFA MT Regional Professional Development	
3290 State - Other State Grants	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,997,811.99

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

PRC Program Function Object	2012 Value
001 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	28,775.56
2XX Personal Services - Employee Benefits	88.16
3XX Purchased Professional and Technical Services	630.00
5XX Other Purchased Services	30.92
6XX Supplies and Materials	38,415.75
7XX Property and Equipment Acquisition	702.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,477.92



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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
001 State OTO FullTime Kindergarten Startup	
367 OTO Full-time Kindergarten Start-up	
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	17.79
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	67,903.19
	141,041.29
001 Subtotal	
003 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	975.53
004 YouhConnections Sustainability	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	766.96
2XX Personal Services - Employee Benefits	8.58
3XX Purchased Professional and Technical Services	320.00
4XX Purchased Property Services	125.00
5XX Other Purchased Services	1,493.60
6XX Supplies and Materials	921.56
810 Dues and Fees	993.75
8XX Other Expenditures	771.00
	5,400.45
004 Subtotal	
005 Youth Connections Outside Contracts	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	8,768.10
2XX Personal Services - Employee Benefits	31.83
	8,799.93
005 Subtotal	
007 Project Success Sustainability	
860 Community Drug Free Programs	
33XX Community Services	
1XX Personal Services - Salaries	373.92
2XX Personal Services - Employee Benefits	1.08
	375.00
007 Subtotal	
008 SSHS Sustainability	
860 Community Drug Free Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	525.00



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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
010	You Got Served			
	820	Civic Services		
		33XX	Community Services	
			3XX Purchased Professional and Technical Services	3,258.58
			6XX Supplies and Materials	69.95
			010 Subtotal	3,328.53
024	AWARE Flow through			
	280	Special Education - Local and State		
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	401,362.85
029	CRA Summer Music			
	180	Summer School		
		1XXX	Instruction	
			1XX Personal Services - Salaries	828.00
			2XX Personal Services - Employee Benefits	3.29
			6XX Supplies and Materials	325.58
			029 Subtotal	1,156.87
032	Broadwater Adequate Yearly Progress			
	465	Federal Miscellaneous Grants from OPI		
		1XXX	Instruction	
			6XX Supplies and Materials	980.09
033	Bryant Annual Yearly Progress			
	465	Federal Miscellaneous Grants from OPI		
		1XXX	Instruction	
			6XX Supplies and Materials	571.19
039	Staples Recycling			
	1XX	Regular Education Programs - Elementary/Secondary		
		222X	Educational Media Services	
			1XX Personal Services - Salaries	200.00
			2XX Personal Services - Employee Benefits	0.80
			5XX Other Purchased Services	95.10
			039 Subtotal	295.90
042	Four Georgians Accounts			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			6XX Supplies and Materials	604.98
051	CRA Accounts			
	710	School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities	
			6XX Supplies and Materials	1,232.79



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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
096 Drug Free CSP 2011	
410 Miscellaneous Federal Grants Direct from Feds	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	856.43
096 Subtotal	100,186.48
100 Elementary Field Trips	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	2,500.00
4XX Purchased Property Services	2,695.00
5XX Other Purchased Services	36,367.66
100 Subtotal	41,562.66
103 4 G's 1 Class @ Time	
210 Non-Federal Alternative Education	
1XXX Instruction	
6XX Supplies and Materials	250.00
104 4 G's 1 Class @ Time	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	484.15
116 SILC MSU	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	6,760.50
2XX Personal Services - Employee Benefits	1,070.76
3XX Purchased Professional and Technical Services	199.80
5XX Other Purchased Services	777.56
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	202.00
116 Subtotal	9,010.62
118 Make Up School	
180 Summer School	
1XXX Instruction	
5XX Other Purchased Services	47.96
8XX Other Expenditures	103.52
118 Subtotal	151.48
119 Summer School Enrichment	
180 Summer School	
1XXX Instruction	



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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
119	Summer School Enrichment			
	180 Summer School			
		1XXX Instruction		
			1XX Personal Services - Salaries	5,274.00
			2XX Personal Services - Employee Benefits	20.96
			119 Subtotal	5,294.96
124	MAC Student Services			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			1XX Personal Services - Salaries	14,558.82
			2XX Personal Services - Employee Benefits	57.65
			3XX Purchased Professional and Technical Services	25,370.00
			5XX Other Purchased Services	163.63
			6XX Supplies and Materials	1,222.51
		221X Improvement of Instruction Services		
			1XX Personal Services - Salaries	6,321.50
			2XX Personal Services - Employee Benefits	25.13
	280 Special Education - Local and State			
		21XX Support Services - Students		
			1XX Personal Services - Salaries	84,274.25
			2XX Personal Services - Employee Benefits	268.72
			3XX Purchased Professional and Technical Services	10,167.20
			5XX Other Purchased Services	582.20
			6XX Supplies and Materials	8,410.90
			7XX Property and Equipment Acquisition	5,173.30
			810 Dues and Fees	1,003.68
		24XX Support Services - School Administration		
			1XX Personal Services - Salaries	10,730.87
			2XX Personal Services - Employee Benefits	32.86
			3XX Purchased Professional and Technical Services	34,964.46
			5XX Other Purchased Services	4,710.76
			6XX Supplies and Materials	3,442.75
			124 Subtotal	211,481.19
126	Aggregate Reim/Indirects			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			7XX Property and Equipment Acquisition	707.88
		21XX Support Services - Students		
			5XX Other Purchased Services	675.00
		23XX Support Services - General Administration		
			3XX Purchased Professional and Technical Services	27,341.97
			5XX Other Purchased Services	34.95



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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
126 Aggregate Reim/Indirects				
1XX Regular Education Programs - Elementary/Secondary				
23XX Support Services - General Administration				
			6XX Supplies and Materials	343.94
25XX Support Services - Business				
			1XX Personal Services - Salaries	71,797.16
			2XX Personal Services - Employee Benefits	226.90
			3XX Purchased Professional and Technical Services	18,322.76
			5XX Other Purchased Services	1,035.00
			6XX Supplies and Materials	26,904.56
26XX Operation and Maintenance of Plant Services				
			7XX Property and Equipment Acquisition	19,201.00
126 Subtotal				<hr/> 166,591.12
162 Safe Schools Healthy Schools				
410 Miscellaneous Federal Grants Direct from Feds				
1XXX Instruction				
			6XX Supplies and Materials	22,730.00
21XX Support Services - Students				
			1XX Personal Services - Salaries	372,148.28
			2XX Personal Services - Employee Benefits	44,906.87
			3XX Purchased Professional and Technical Services	664,220.57
			5XX Other Purchased Services	66,611.31
			7XX Property and Equipment Acquisition	3,038.55
62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs	21,862.15
162 Subtotal				<hr/> 1,195,517.73
172 Central Afterschool				
920 Enterprise or Internal Service Programs				
32XX Enterprise Services				
			1XX Personal Services - Salaries	16,804.89
			2XX Personal Services - Employee Benefits	63.24
			5XX Other Purchased Services	4.15
			6XX Supplies and Materials	59.80
			8XX Other Expenditures	135.85
172 Subtotal				<hr/> 17,067.93
175 Central Help for Kids				
170 Distance Learning				
1XXX Instruction				
			6XX Supplies and Materials	396.77
1XX Regular Education Programs - Elementary/Secondary				



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
175 Central Help for Kids	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	2,487.00
	2,883.77
175 Subtotal	
176 Best Beginnings Mini Grant - Birding	
329 State Miscellaneous Grants	
21XX Support Services - Students	
6XX Supplies and Materials	520.00
204 2011 STOP Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
3XX Purchased Professional and Technical Services	977.80
5XX Other Purchased Services	3,065.66
21XX Support Services - Students	
5XX Other Purchased Services	1,981.94
6XX Supplies and Materials	3,483.58
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	313.57
	9,822.55
204 Subtotal	
205 2012 STOP Grant	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	29,538.72
5XX Other Purchased Services	1,125.41
6XX Supplies and Materials	968.30
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.57
	31,633.00
205 Subtotal	
232 Miller Family Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	75.00
2XX Personal Services - Employee Benefits	0.30
5XX Other Purchased Services	363.88
6XX Supplies and Materials	1,524.19
	1,963.37
232 Subtotal	
234 MDU Resources Central Reading Program	
1XX Regular Education Programs - Elementary/Secondary	



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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
234 MDU Resources Central Reading Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	500.00
261 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	41,195.10
2XX Personal Services - Employee Benefits	5,579.49
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	18,219.98
2XX Personal Services - Employee Benefits	2,596.65
5XX Other Purchased Services	225.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2,237.78
261 Subtotal	70,054.00
262 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	356,380.30
2XX Personal Services - Employee Benefits	48,265.76
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	4,196.05
2XX Personal Services - Employee Benefits	665.53
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	11,015.36
262 Subtotal	420,523.00
271 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
21XX Support Services - Students	
1XX Personal Services - Salaries	5,544.19
2XX Personal Services - Employee Benefits	838.58
3XX Purchased Professional and Technical Services	8,296.21
5XX Other Purchased Services	7,328.75
6XX Supplies and Materials	249.81
7XX Property and Equipment Acquisition	12,448.79
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2,657.00
271 Subtotal	37,363.33
272 Title II Part A	



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15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
272	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X Improvement of Instruction Services		
		3XX Purchased Professional and Technical Services		22,685.21
		5XX Other Purchased Services		3,385.17
		6XX Supplies and Materials		3,130.40
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		0.22
		272 Subtotal		29,201.00
302	G E D			
	650 Adult Basic Education/GED Programs			
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		2,049.50
		5XX Other Purchased Services		59.41
		6XX Supplies and Materials		1,600.00
		302 Subtotal		3,708.91
303	Summer Pottery			
	180 Summer School			
		1XXX Instruction		
		1XX Personal Services - Salaries		895.50
		2XX Personal Services - Employee Benefits		3.56
		3XX Purchased Professional and Technical Services		70.73
		303 Subtotal		969.79
305	ResA4U Sustainability			
	1XX Regular Education Programs - Elementary/Secondary			
		21XX Support Services - Students		
		1XX Personal Services - Salaries		1,200.00
		2XX Personal Services - Employee Benefits		4.77
		3XX Purchased Professional and Technical Services		3,688.38
		4XX Purchased Property Services		143.00
		5XX Other Purchased Services		672.57
		6XX Supplies and Materials		16.99
		305 Subtotal		5,725.71
311	Title I - Schoolwide			
	494 Schoolwide Program			
		1XXX Instruction		
		1XX Personal Services - Salaries		35,498.06
		2XX Personal Services - Employee Benefits		4,662.79
		21XX Support Services - Students		
		1XX Personal Services - Salaries		22,296.05



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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
322 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	70,282.03
2XX Personal Services - Employee Benefits	9,218.72
3XX Purchased Professional and Technical Services	16,857.00
5XX Other Purchased Services	526.38
6XX Supplies and Materials	7,521.36
21XX Support Services - Students	
1XX Personal Services - Salaries	45,104.67
2XX Personal Services - Employee Benefits	6,528.37
3XX Purchased Professional and Technical Services	1,577.86
4XX Purchased Property Services	850.00
5XX Other Purchased Services	10,433.25
6XX Supplies and Materials	2,171.29
8XX Other Expenditures	1,084.67
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	4,441.40
322 Subtotal	176,597.00
330 Bryant LCCF Library Grant	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
7XX Property and Equipment Acquisition	499.00
334 Target AfterSchool Book Club	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	613.05
350 Hawthorne 1 Class @ Time	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	250.00
351 2010 CRA Exxon Mobile	
170 Distance Learning	
1XXX Instruction	
6XX Supplies and Materials	1,067.56
360 Broadwater Class Act	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	252.15
363 Broadwater AISC Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	



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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
363 Broadwater AISC Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
3XX Purchased Professional and Technical Services	840.00
370 Deferred Maintenance & Energy Efficiency	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	161.25
6XX Supplies and Materials	4,982.46
7XX Property and Equipment Acquisition	4,110.00
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	11,294.15
370 Subtotal	20,547.86
375 Jefferson AISC Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,373.00
380 4G's Miller Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	404.56
6XX Supplies and Materials	231.00
380 Subtotal	635.56
390 Bison: Mt History Plum Creek	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	800.00
4XX Purchased Property Services	457.57
5XX Other Purchased Services	5,734.08
6XX Supplies and Materials	258.35
390 Subtotal	7,250.00
391 Bison and Beyond FY 12	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
5XX Other Purchased Services	299.04
6XX Supplies and Materials	1,923.53
7XX Property and Equipment Acquisition	7,777.43
391 Subtotal	10,000.00
400 Rossiter Student Activities	



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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
400 Rossiter Student Activities	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	12,716.95
7XX Property and Equipment Acquisition	8,031.04
	20,747.99
400 Subtotal	
407 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	72,265.12
2XX Personal Services - Employee Benefits	9,317.51
3XX Purchased Professional and Technical Services	1,219.00
5XX Other Purchased Services	307.33
6XX Supplies and Materials	4,144.04
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	2,347.00
	89,600.00
407 Subtotal	
408 Gifted and Talented	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
5XX Other Purchased Services	532.00
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	7,712.05
6XX Supplies and Materials	6,419.18
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	379.77
	15,043.00
408 Subtotal	
412 Smith AISC Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,650.00
420 Donations Gifted and Talented	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,427.79
4XX Purchased Property Services	931.47
5XX Other Purchased Services	693.59
6XX Supplies and Materials	1,255.05



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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 Subtotal	7,307.90
450	Kessler Miller Donation			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction		7XX Property and Equipment Acquisition	613.00
451	Kessler Donations			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction		7XX Property and Equipment Acquisition	1,105.00
452	Franzen Plum Creek			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction		6XX Supplies and Materials	377.83
			7XX Property and Equipment Acquisition	4,990.00
	62XX Resources Transferred to Other School Districts or Cooperatives		940 Indirect Costs	2.17
			452 Subtotal	5,370.00
471	Clean Water Act (SACC)			
	470 Federal Miscellaneous Grants from other State Agencies			
	1XXX Instruction		5XX Other Purchased Services	725.46
			6XX Supplies and Materials	582.30
			471 Subtotal	1,307.76
508	Title VII, Indian Education			
	413 Title VII Indian Education			
	1XXX Instruction		1XX Personal Services - Salaries	38,108.74
			2XX Personal Services - Employee Benefits	4,716.26
	62XX Resources Transferred to Other School Districts or Cooperatives		940 Indirect Costs	1,149.00
			508 Subtotal	43,974.00
510	CRA Art Center			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction		6XX Supplies and Materials	253.65
511	Action For Healthy Kids CRA			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction		6XX Supplies and Materials	299.95



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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
511 Action For Healthy Kids CRA	
1XX Regular Education Programs - Elementary/Secondary	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	0.05
	300.00
511 Subtotal	
512 Project Unify Special Olympics CRA	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	1,246.00
514 CRA Century Link	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	7,415.00
520 Project Unify Special Olympics	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	4,000.00
523 HMS Century Link	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	4,085.00
553 Youth Build	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	44,143.00
2XX Personal Services - Employee Benefits	5,718.04
5XX Other Purchased Services	7,586.89
	57,447.93
553 Subtotal	
562 Adult Basic Ed - State	
362 State Adult Basic & Literacy Education	
1XXX Instruction	
1XX Personal Services - Salaries	37,441.98
2XX Personal Services - Employee Benefits	133.02
	37,575.00
562 Subtotal	
563 ABE (Adult Basic Ed)	
454 Adult Basic & Literacy Education (ABLE)	
1XXX Instruction	
1XX Personal Services - Salaries	57,117.91
2XX Personal Services - Employee Benefits	7,470.98
4XX Purchased Property Services	448.00



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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
773 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
24XX Support Services - School Administration	
1XX Personal Services - Salaries	14,930.48
2XX Personal Services - Employee Benefits	1,664.83
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	42,540.94
773 Subtotal	1,624,002.00
793 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	40,564.00
2XX Personal Services - Employee Benefits	5,560.98
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,240.02
793 Subtotal	47,365.00
812 ResA4U Library	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	600.00
2XX Personal Services - Employee Benefits	2.38
3XX Purchased Professional and Technical Services	20,124.11
4XX Purchased Property Services	1,533.70
5XX Other Purchased Services	2,035.53
6XX Supplies and Materials	49.40
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	654.88
812 Subtotal	25,000.00
820 IEFA MT Regional Professional Development	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	14,634.28
6XX Supplies and Materials	15.72
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	350.00
820 Subtotal	15,000.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

7,087,676.63

Schedule Of Changes Worksheet

Beginning Fund Balance					3,391,690.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,997,811.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,087,676.63	(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	68,882.60	Less Last Year	608,874.57	(4b)	-539,991.97	
					-539,991.97	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,761,833.83	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 State OTO FullTime Kindergarten Startup	0.00	141,041.29	-141,041.29
003 Jobs for Montana Graduates	975.53	975.53	0.00
004 YouhConnections Sustainability	17,190.88	5,400.45	11,790.43
005 Youth Connections Outside Contracts	8,799.93	8,799.93	0.00
007 Project Success Sustainability	375.00	375.00	0.00
008 SSHS Sustainability	525.00	525.00	0.00
010 You Got Served	625.00	3,328.53	-2,703.53
023 MAC School Share	43,710.56	0.00	43,710.56
024 AWARE Flow through	401,362.85	401,362.85	0.00
029 CRA Summer Music	1,075.00	1,156.87	-81.87
032 Broadwater Adequate Yearly Progress	980.09	980.09	0.00
033 Bryant Annual Yearly Progress	571.19	571.19	0.00
039 Staples Recycling	65.00	295.90	-230.90
042 Four Georgians Accounts	1,835.40	604.98	1,230.42
051 CRA Accounts	978.47	1,232.79	-254.32
052 HMS Accounts	38.25	27.78	10.47
063 FSLC Accounts	1,414.48	1,132.04	282.44
064 Intermountain Medicaid	1,056,632.55	1,056,632.55	0.00
071 SACC MOST	5,000.00	5,000.00	0.00



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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
074 State OTO Indian Education for All	0.00	8,321.91	-8,321.91
096 Drug Free CSP 2011	99,330.00	100,186.48	-856.48
100 Elementary Field Trips	1,449.05	41,562.66	-40,113.61
103 4 G's 1 Class @ Time	250.00	250.00	0.00
104 4 G's 1 Class @ Time	250.00	484.15	-234.15
107 Cablevision Cyberbullying Prevention	5,000.00	0.00	5,000.00
116 SILC MSU	9,010.62	9,010.62	0.00
118 Make Up School	4,185.50	151.48	4,034.02
119 Summer School Enrichment	4,530.00	5,294.96	-764.96
124 MAC Student Services	234,371.75	211,481.19	22,890.56
126 Aggregate Reim/Indirects	163,850.80	166,591.12	-2,740.32
162 Safe Schools Healthy Schools	1,195,517.73	1,195,517.73	0.00
172 Central Afterschool	18,701.75	17,067.93	1,633.82
175 Central Help for Kids	2,700.00	2,883.77	-183.77
176 Best Beginnings Mini Grant - Birding	520.00	520.00	0.00
182 Darcy Memorial	2.34	0.00	2.34
204 2011 STOP Grant	9,822.55	9,822.55	0.00
205 2012 STOP Grant	31,633.00	31,633.00	0.00
232 Miller Family Donation	2,500.00	1,963.37	536.63
234 MDU Resources Central Reading Program	0.00	500.00	-500.00
261 Title II Part A	70,054.00	70,054.00	0.00
262 Title II Part A	420,523.00	420,523.00	0.00
271 Title II Part A	37,363.33	37,363.33	0.00
272 Title II Part A	29,201.00	29,201.00	0.00
301 Computer Training	147.50	0.00	147.50
302 G E D	7,553.04	3,708.91	3,844.13
303 Summer Pottery	1,700.00	969.79	730.21
305 ResA4U Sustainability	9,357.49	5,725.71	3,631.78
311 Title I - Schoolwide	68,050.00	68,050.00	0.00
312 Title I - Schoolwide	642,787.00	642,787.00	0.00
321 Title I, Part A, Accountability	65,446.00	65,446.00	0.00
322 Title I Improving Basic Programs	176,597.00	176,597.00	0.00
330 Bryant LCCF Library Grant	650.00	499.00	151.00
331 Bryant Miller Donation	2,500.00	0.00	2,500.00
332 Bryant Target Donations	200.00	0.00	200.00
333 Bryant Donations FY 12	15.00	0.00	15.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
334 Target AfterSchool Book Club	2,000.00	613.05	1,386.95
341 MT Cancer Control	1,500.00	0.00	1,500.00
350 Hawthorne 1 Class @ Time	250.00	250.00	0.00
351 2010 CRA Exxon Mobile	500.00	1,067.56	-567.56
355 Hawthorne Donations	500.00	0.00	500.00
360 Broadwater Class Act	2,463.68	252.15	2,211.53
361 Broadwater Exxon Mobile	500.00	0.00	500.00
363 Broadwater AISC Grant	840.00	840.00	0.00
370 Deferred Maintenance & Energy Efficiency	0.00	20,547.86	-20,547.86
375 Jefferson AISC Grant	1,373.00	1,373.00	0.00
380 4G's Miller Donations	2,500.00	635.56	1,864.44
390 Bison: Mt History Plum Creek	7,250.00	7,250.00	0.00
391 Bison and Beyond FY 12	10,000.00	10,000.00	0.00
400 Rossiter Student Activities	24,432.22	20,747.99	3,684.23
406 OPI/Intermountain Tuition	5,411.27	0.00	5,411.27
407 Title IV, Part B, 21st Century	89,600.00	89,600.00	0.00
408 Gifted and Talented	14,511.00	15,043.00	-532.00
411 Smith Miller Donations	2,500.00	0.00	2,500.00
412 Smith AISC Grant	1,650.00	1,650.00	0.00
420 Donations Gifted and Talented	8,443.85	7,307.90	1,135.95
423 Gifted and Talented Walmart Foundation	2,000.00	0.00	2,000.00
450 Kessler Miller Donation	613.00	613.00	0.00
451 Kessler Donations	1,105.00	1,105.00	0.00
452 Franzen Plum Creek	5,370.00	5,370.00	0.00
471 Clean Water Act (SACC)	1,307.76	1,307.76	0.00
508 Title VII, Indian Education	43,974.00	43,974.00	0.00
510 CRA Art Center	275.00	253.65	21.35
511 Action For Healthy Kids CRA	300.00	300.00	0.00
512 Project Unify Special Olympics CRA	3,336.00	1,246.00	2,090.00
513 CRA Miller Donations	2,500.00	0.00	2,500.00
514 CRA Century Link	7,415.00	7,415.00	0.00
520 Project Unify Special Olympics	4,000.00	4,000.00	0.00
523 HMS Century Link	4,085.00	4,085.00	0.00
553 Youth Build	57,447.93	57,447.93	0.00
562 Adult Basic Ed - State	37,575.00	37,575.00	0.00
563 ABE (Adult Basic Ed)	69,426.00	69,426.00	0.00



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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
571 Title X, Part C, Ed of Homeless Children	1,784.00	1,784.00	0.00
572 Title X, Part C, Ed of Homeless Children	2,325.89	2,325.89	0.00
601 Title II, Part D, Ed Technology	6,534.00	6,534.00	0.00
771 Maintenance Accounts	921.76	758.90	162.86
773 IDEA Part B	1,624,002.00	1,624,002.00	0.00
793 IDEA Preschool	47,365.00	47,365.00	0.00
812 ResA4U Library	25,000.00	25,000.00	0.00
820 IEFA MT Regional Professional Development	15,000.00	15,000.00	0.00
Total	6,997,811.99	7,087,676.63	-89,864.64



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	299,800.49	350,462.98
1112 District Levy - Personal Property	13,439.31	9,608.81
1113 District Levy - Heavy Motor Vehicles	939.66	909.86
1114 District Levy - Pers Prop/Mobile Homes	2,770.66	2,913.65
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,865.48	3,926.57
1190 Penalties and Interest on Taxes	854.11	1,288.36
1510 Interest Earnings	402.35	475.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	324,072.06	369,586.16

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	103,343.00	154,916.00
2XX Personal Services - Employee Benefits	404.00	520.20
5XX Other Purchased Services	0.00	4,478.54
6XX Supplies and Materials	0.00	5,653.61
7XX Property and Equipment Acquisition	0.00	17,074.37
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	142,805.79	169,229.22
2XX Personal Services - Employee Benefits	582.23	534.32
3XX Purchased Professional and Technical Services	211.50	0.00
5XX Other Purchased Services	7,065.59	7,952.36
6XX Supplies and Materials	8,508.46	22,182.67
7XX Property and Equipment Acquisition	1,895.00	289.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,040.59	3,744.54
5XX Other Purchased Services	1,594.67	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	269,450.83	386,574.83



Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						161,628.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						369,586.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						386,574.83	(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	421.00	Less Last Year	1,895.00	(4b)		-1,474.00	
						-1,474.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						143,165.56	(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	35.27	5.28
1910 Rentals	30,538.20	41,279.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>30,573.47</u>	<u>41,285.07</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		
6XX Supplies and Materials	0.00	5,404.60
7XX Property and Equipment Acquisition	0.00	1,595.00
25XX Support Services - Business		
5XX Other Purchased Services	7,000.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	25,981.36	19,848.80
2XX Personal Services - Employee Benefits	604.79	378.88
3XX Purchased Professional and Technical Services	150.00	0.00
4XX Purchased Property Services	11,323.52	0.00
5XX Other Purchased Services	1,657.08	0.00
6XX Supplies and Materials	210.41	1,583.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>46,927.16</u>	<u>28,811.08</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	1.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,285.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,811.08	(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)	12,475.88	(5)



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25 Lewis & Clark County
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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	471,820.50	467,346.36
1112 District Levy - Personal Property	26,547.46	13,228.58
1113 District Levy - Heavy Motor Vehicles	1,501.79	1,202.32
1114 District Levy - Pers Prop/Mobile Homes	5,833.36	4,369.58
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	22,665.43	10,789.91
1190 Penalties and Interest on Taxes	2,239.15	2,624.19
1510 Interest Earnings	2,404.43	1,652.78
1900 Other Revenue from Local Sources	39,716.53	0.00
1910 Rentals	0.00	63,533.44
3281 State Technology Aid	31,003.06	31,786.54
3445 State Combined Fund School Block Grant	99,371.47	99,371.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	703,103.18	695,905.17

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	396.18	0.00
6XX Supplies and Materials	19,963.79	41,423.32
7XX Property and Equipment Acquisition	173,217.03	17,043.19
21XX Support Services - Students		
1XX Personal Services - Salaries	170,403.13	142,778.42
2XX Personal Services - Employee Benefits	696.42	497.06
3XX Purchased Professional and Technical Services	83,090.12	74,748.67
4XX Purchased Property Services	21,993.41	1,422.15
5XX Other Purchased Services	3,217.25	31,395.79
6XX Supplies and Materials	73,159.97	43,812.27
7XX Property and Equipment Acquisition	160,525.04	52,780.02
22XX Educational Media Services		
1XX Personal Services - Salaries	632.50	1,812.50
2XX Personal Services - Employee Benefits	2.85	7.21
5XX Other Purchased Services	1,473.20	701.43
6XX Supplies and Materials	3,133.16	1,282.03
7XX Property and Equipment Acquisition	6,184.43	4,634.06
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	0.00	5,078.20
7XX Property and Equipment Acquisition	2,615.60	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	300.00	300.00
5XX Other Purchased Services	10,000.00	0.00



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25 Lewis & Clark County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology 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				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	6,300.82	7,759.54
			5XX Other Purchased Services	111,285.84	110,041.64
			6XX Supplies and Materials	0.00	322.48
			7XX Property and Equipment Acquisition	1,866.00	0.00
	4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	0.00	1,263.50
	280 Special Education - Local and State				
	21XX Support Services - Students				
			6XX Supplies and Materials	40.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				850,497.11	539,103.48

Schedule Of Changes Worksheet

Beginning Fund Balance					555,626.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					695,905.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					539,103.48	(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	296.00	Less Last Year	7,091.54	(4b)	-6,795.54	
					-6,795.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					705,632.84	(5)



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25 Lewis & Clark County
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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	525,386.40	527,015.10
1112 District Levy - Personal Property	28,415.19	15,358.05
1113 District Levy - Heavy Motor Vehicles	1,900.33	1,405.00
1114 District Levy - Pers Prop/Mobile Homes	5,888.77	4,799.03
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	24,870.76	11,965.32
1190 Penalties and Interest on Taxes	2,355.62	2,802.04
1510 Interest Earnings	1,755.84	1,565.81
3120 State Guaranteed Tax Base Aid	311,290.86	370,079.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	901,863.77	934,990.19

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	91,367.89	94,870.47
840 Principal On Debt	740,000.00	775,000.00
850 Interest on Debt	68,483.75	40,328.75
860 Agent Fees/Issuance Costs	2,348.75	2,173.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	902,200.39	912,372.97

Schedule Of Changes Worksheet

Beginning Fund Balance	339,024.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	934,990.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	912,372.97	(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	100.00	(4b)
		-100.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	361,542.08	(5)



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25 Lewis & Clark County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	57.86	44.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57.86	44.67

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	2,180.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	7,711.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,891.00

Schedule Of Changes Worksheet

Beginning Fund Balance	14,993.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,891.00	(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	8,801.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	8,801.00	(4)
	13,947.95	(5)



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25 Lewis & Clark County
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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
1110 District Tax Levy	0.00	897,583.66
1111 District Levy - Real Property	906,990.39	0.00
1112 District Levy - Personal Property	51,001.38	25,317.10
1113 District Levy - Heavy Motor Vehicles	2,886.70	2,309.20
1114 District Levy - Pers Prop/Mobile Homes	11,166.98	8,389.85
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	43,545.93	20,736.39
1190 Penalties and Interest on Taxes	4,291.74	5,027.01
1510 Interest Earnings	3,681.86	1,539.55
1900 Other Revenue from Local Sources	261,121.01	26,766.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,284,685.99	987,668.90

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
5XX Other Purchased Services	0.00	150,000.00
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	0.00	150.00
25XX Support Services - Business		
5XX Other Purchased Services	2,000.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	468.60
2XX Personal Services - Employee Benefits	0.00	1.86
3XX Purchased Professional and Technical Services	5,949.50	0.00
4XX Purchased Property Services	6,650.00	0.00
5XX Other Purchased Services	105,997.30	15.69
6XX Supplies and Materials	0.00	3,938.61
7XX Property and Equipment Acquisition	0.00	2,379.41
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	275,696.62	103,296.97
4XX Purchased Property Services	15,095.33	450.00
5XX Other Purchased Services	61.00	0.00
6XX Supplies and Materials	22,226.39	3,018.63
7XX Property and Equipment Acquisition	2,041,802.87	316,417.54
8XX Other Expenditures	1,947.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,477,426.01	580,137.31



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,661,780.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						987,668.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						580,137.31	(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	56,625.85	Less Last Year	1,375,419.31	(4b)		-1,318,793.46	
						-1,318,793.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						750,518.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 70 - Day Care Enterprise Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	86.47
1900 Other Revenue from Local Sources	792,613.66	636,027.56
1920 Contributions/Donations from Private Sources	0.00	240.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	792,613.66	636,354.03

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		
1XX Personal Services - Salaries	695,711.84	609,939.02
2XX Personal Services - Employee Benefits	2,660.66	1,907.96
3XX Purchased Professional and Technical Services	3,400.12	1,829.25
4XX Purchased Property Services	75.00	796.00
5XX Other Purchased Services	45,624.96	21,917.07
6XX Supplies and Materials	54,139.16	49,506.89
7XX Property and Equipment Acquisition	0.00	785.00
8XX Other Expenditures	12,364.96	7,775.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	813,976.70	694,456.49

Schedule Of Changes Worksheet

Beginning Fund Balance	84,921.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	636,354.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	694,456.49	(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)	26,819.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,240.89	943.76
1945 Fees - Users/Resale of Supplies	98,993.26	32,180.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,234.15	33,124.18

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		
1XX Personal Services - Salaries	0.00	12,240.86
2XX Personal Services - Employee Benefits	0.00	482.93
3XX Purchased Professional and Technical Services	0.00	646.00
4XX Purchased Property Services	943.08	955.90
5XX Other Purchased Services	6,674.31	6,537.44
6XX Supplies and Materials	59,475.57	81,162.37
7XX Property and Equipment Acquisition	0.00	13,400.00
8XX Other Expenditures	0.00	25.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	67,092.96	115,450.50

Schedule Of Changes Worksheet

Beginning Fund Balance	403,434.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,124.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115,450.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	321,108.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	100.45	65.64
1945 Fees - Users/Resale of Supplies	266,355.73	0.00
1970 Services Provided Other Funds	0.00	226,720.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	266,456.18	226,786.44

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		
1XX Personal Services - Salaries	80,570.18	76,012.69
2XX Personal Services - Employee Benefits	582.50	245.62
3XX Purchased Professional and Technical Services	0.00	219.00
4XX Purchased Property Services	22,887.93	2,000.55
5XX Other Purchased Services	103,224.04	100,396.67
6XX Supplies and Materials	76,791.17	111,707.04
7XX Property and Equipment Acquisition	0.00	420.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	284,055.82	291,001.57

Schedule Of Changes Worksheet

Beginning Fund Balance	56,976.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	226,786.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	291,001.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-7,238.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	30,458.05	29,772.66
1900 Other Revenue from Local Sources	281,252.05	129,602.90
1970 Services Provided Other Funds	9,053,015.35	8,995,773.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,364,725.45	9,155,148.67

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		
1XX Personal Services - Salaries	70,528.15	69,414.87
2XX Personal Services - Employee Benefits	8,285,186.92	7,142,791.11
3XX Purchased Professional and Technical Services	2,750.00	14,158.88
5XX Other Purchased Services	7,693.88	10,226.15
6XX Supplies and Materials	1,560.15	2,374.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,367,719.10	7,238,965.07

Schedule Of Changes Worksheet

Beginning Fund Balance	9,632,022.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,155,148.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,238,965.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,548,206.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

79 - Self Insurance Fund - Liability

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	36.23	141.12
1970 Services Provided Other Funds	496,081.15	536,667.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	496,117.38	536,808.38

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		
3XX Purchased Professional and Technical Services	5,000.00	0.00
5XX Other Purchased Services	392,970.00	403,794.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	397,970.00	403,794.00

Schedule Of Changes Worksheet

Beginning Fund Balance	98,147.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	536,808.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	403,794.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	231,161.76	(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	815.70	842.58
1700 Student Extracurricular Activity Receipts	211,405.25	0.00
1XXX Revenues from Student Activities	0.00	213,472.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	212,220.95	214,315.13

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	196,973.86	243,796.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	196,973.86	243,796.40

Schedule Of Changes Worksheet

Beginning Fund Balance		166,209.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		214,315.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		243,796.40	(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	1,599.99		
Less Last Year	0.00	(4b)	1,599.99
Ending Fund Balance (1 + 2 - 3 + 4)		138,328.28	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	47,365.63	94,988.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,137,723.48	894,752.80
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	1,350,871.42	1,206,442.39
XX	457 1XXX 112	Certified Teacher Staff Salaries	40,767.10	40,564.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	229,479.26	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	9,566.90	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	19,508,634.89	19,065,581.13
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	59,890.97	89,905.24
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	751,903.54	699,610.23
XX	XXX 4XXX 710	Land	0.00	2,400.00
XX	XXX 4XXX 715	Land Improvements	707,820.94	8,126.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	1,534,885.68	376,528.02
XX	XXX 4XXX 73X	Major Equipment-New	176,150.37	7,377.71
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	7,586.89
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	785,118.25
b. Related Services Block Grant Entitlement	261,688.70
c. Total Entitlements Subject to Reversion	1,046,806.95

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,392,253.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	4,354,666.71
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	2,845,271.25	0.00	0.00	0.00	
280	1XXX	2XX	8,396.11	0.00	0.00	0.00	
280	1XXX	3XX	250.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	2,420.63	0.00	0.00	0.00	
280	1XXX	6XX	13,837.70	0.00	0.00	0.00	
280	1XXX	7XX	5,432.00	0.00	0.00	0.00	
280	21XX	1XX	1,369,937.50	0.00	0.00	0.00	
280	21XX	2XX	3,993.49	0.00	0.00	0.00	
280	21XX	3XX	27.97	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	7,161.18	0.00	0.00	0.00	
280	21XX	6XX	7,494.96	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	197.01	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	83,094.02	0.00	0.00	0.00	
280	24XX	2XX	302.72	0.00	0.00	0.00	
280	24XX	3XX	657.99	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	5,077.06	0.00	0.00	0.00	
280	24XX	6XX	1,115.12	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			4,354,666.71	0.00	0.00	0.00	4,354,666.71

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	Adjust- ments	Additions	Removals	Ending Balance
Land	3,395,519.00	0.00	1,906,513.00	0.00	5,302,032.00
Buildings	22,719,699.00	0.00	2,855,742.00	0.00	25,575,441.00
Machinery and Equipment	2,163,060.00	0.00	999,967.00	0.00	3,163,027.00
Totals at Historical Cost	28,278,278.00	0.00	5,762,222.00	0.00	34,040,500.00
Governmental Activities, Capital Assets, net	28,278,278.00	0.00	5,762,222.00	0.00	34,040,500.00

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

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

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

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
06/15/2003	540,000.00	0.00	265,000.00	0.00	275,000.00	275,000.00	0.00
06/01/1999	91,000.00	0.00	10,000.00	0.00	81,000.00	10,000.00	71,000.00
10/22/1998	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,131,000.00	0.00	775,000.00	0.00	356,000.00	285,000.00	71,000.00

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

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