



Trustees' Financial Summary

FY2011-12

Submit ID: 0814-66553199

45 Sanders County
0814 Hot Springs 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:

Phone #:

(Signature)

(Date)

Chair, Board of Trustees:

(Signature)

(Date)

County Superintendent: Kathy McEldery

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Resource Transfers Dist/Coops	LOCAL		Local
102	21st Century Community Learning	FEDERAL		84.287
103	CAMAS PRARIE CONSOLIDATION	LOCAL		
107	Target Grant	LOCAL		
108	2011 Avista Grant	LOCAL		Local
112	21st Century Community Learning	FEDERAL		84.287
114	Misc Federal Grant from other State Agency	FEDERAL	BSSP SCIENCE	unknown
140	JH FOOTBALL GRANT	LOCAL		
211	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A102814	84.358B
212	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
311	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
312	Title I - Schoolwide	FEDERAL		Federal
335	Medicaid	STATE	MEDICAID	State
667	Title II, Part D, Ed Technology	FEDERAL		84.318
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
751	Johnson O'Malley (JOM)	FEDERAL	LOCAL	15.130
756	ARRA - Title I SchoolWide	FEDERAL		84.389A



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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)	153,286.10	40,025.54	49,565.58	
02	Taxes Receivable - Real and Personal (120-149)	13,148.08	5,846.23	1,628.75	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,123.05	1,293.71	246.87	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	168,557.23	47,165.48	51,441.20	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	94,333.93	37,192.40	49,812.45	
24	Other Current Liabilities (621-679)	47,928.50	4,126.85		
25	Deferred Revenue (680)	13,148.08	5,846.23	1,628.75	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	155,410.51	47,165.48	51,441.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	13,146.72			
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY	13,146.72			
53	TOTAL LIABILITIES AND FUND BALANCE	168,557.23	47,165.48	51,441.20	



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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)		40,430.22	16,384.25	1,192.20
02	Taxes Receivable - Real and Personal (120-149)				91.40
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,471.09	23,721.75	11.12
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		42,901.31	40,106.00	1,294.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		42,901.31	21,749.92	1,203.32
24	Other Current Liabilities (621-679)			11,548.64	
25	Deferred Revenue (680)				91.40
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		42,901.31	33,298.56	1,294.72
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,807.44	
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY			6,807.44	
53	TOTAL LIABILITIES AND FUND BALANCE		42,901.31	40,106.00	1,294.72



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,643.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				4,643.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				4,643.71
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				4,643.71
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				4,643.71



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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)			282,052.54	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			13,143.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			295,195.54	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			295,195.54	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			295,195.54	
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			295,195.54	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,519.98	61,917.47		23,523.06
02	Taxes Receivable - Real and Personal (120-149)				909.92
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				225.56
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,519.98	61,917.47		24,658.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	7,519.98	61,917.47		23,748.62
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				909.92
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,519.98	61,917.47		24,658.54
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	7,519.98	61,917.47		24,658.54



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	457.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	457.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	457.00			
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	457.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	457.00			



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Balance Sheet

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



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



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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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	141,029.45	175,822.72
1112 District Levy - Personal Property	3,835.69	5,923.82
1190 Penalties and Interest on Taxes	1,845.44	2,661.28
1510 Interest Earnings	1,915.65	921.29
1900 Other Revenue from Local Sources	630.34	265.05
3110 Direct State Aid	329,502.58	391,600.62
3111 Quality Educator	36,504.00	36,504.00
3112 At Risk Student	0.00	13,981.10
3113 Indian Education For All	3,060.00	3,060.00
3114 American Indian Achievement Gap	6,000.00	9,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	22,148.03	21,679.20
3120 State Guaranteed Tax Base Aid	235,687.32	213,642.36
3444 State School Block Grant	28,301.40	28,301.40
3730 HB645 State Special Education Allowable Costs	1,274.11	0.00
5300 Operating Transfers from Other Funds	752.77	0.00
6100 Material Prior Period Revenue Adjustments	1,287.90	2,226.23
7800 ARRA - State Fiscal Stabilization Fund	37,180.25	0.00
7810 Education Jobs Fund	31,078.07	459.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	882,033.00	906,248.35

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	341,835.53	394,110.74
2XX Personal Services - Employee Benefits	42,075.18	59,171.46
3XX Purchased Professional and Technical Services	1,419.90	645.64
4XX Purchased Property Services	3,082.50	2,799.75
5XX Other Purchased Services	4,222.43	4,473.61
6XX Supplies and Materials	60,874.52	30,712.88
810 Dues and Fees	4,344.00	4,177.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1,942.08	1,870.68
2XX Personal Services - Employee Benefits	11.96	9.08
5XX Other Purchased Services	0.00	42.96
6XX Supplies and Materials	82.76	44.83
222X Educational Media Services		
1XX Personal Services - Salaries	7,307.28	7,617.48
2XX Personal Services - Employee Benefits	1,873.28	2,496.05
6XX Supplies and Materials	5,801.46	6,212.25



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

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

PRC	Program	Function	Object	2011 Value	2012 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
			1XX Personal Services - Salaries	15,494.29	12,068.68	
			2XX Personal Services - Employee Benefits	76.16	5,537.90	
			3XX Purchased Professional and Technical Services	10,434.95	13,000.21	
			4XX Purchased Property Services	186.42	369.00	
			5XX Other Purchased Services	11,871.01	11,945.81	
			6XX Supplies and Materials	203.02	842.06	
			810 Dues and Fees	2,157.50	1,998.81	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	69,239.16	82,820.89	
			2XX Personal Services - Employee Benefits	8,282.93	9,674.44	
			5XX Other Purchased Services	1,370.31	1,264.30	
			6XX Supplies and Materials	424.50	253.47	
			810 Dues and Fees	470.00	405.00	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	9,308.26	9,496.51	
			2XX Personal Services - Employee Benefits	43.19	8,586.61	
			3XX Purchased Professional and Technical Services	13.00	243.75	
			5XX Other Purchased Services	1,463.26	1,519.30	
			6XX Supplies and Materials	3,206.77	2,989.76	
			810 Dues and Fees	80.50	251.50	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	30,589.26	32,294.35	
			2XX Personal Services - Employee Benefits	1,904.55	2,268.20	
			3XX Purchased Professional and Technical Services	2,343.08	6,549.13	
			4XX Purchased Property Services	68,127.51	73,480.84	
			5XX Other Purchased Services	415.49	191.26	
			6XX Supplies and Materials	15,148.67	11,655.77	
			810 Dues and Fees	31.00	46.50	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	28,124.47	42,573.88	
			2XX Personal Services - Employee Benefits	2,843.25	5,037.33	
			5XX Other Purchased Services	746.92	64.05	
			6XX Supplies and Materials	2,497.91	432.53	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	126.00	126.00	
			2XX Personal Services - Employee Benefits	0.80	0.66	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,796.00	1,681.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	29,664.75	28,705.65	



Trustees' Financial Summary

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Submit ID: 0814-66553199

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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
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,127.89	2,977.04
			4XX Purchased Property Services	201.56	132.45
			6XX Supplies and Materials	1,407.29	1,046.27
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	152.70	251.41
			2XX Personal Services - Employee Benefits	12.08	20.11
			6XX Supplies and Materials	60.17	111.48
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	0.00	685.55
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,338.99	1,354.24
			2XX Personal Services - Employee Benefits	100.62	68.20
			6XX Supplies and Materials	722.29	935.03
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	6,992.04	9,290.94
			2XX Personal Services - Employee Benefits	38.90	47.26
			5XX Other Purchased Services	208.07	0.00
			6XX Supplies and Materials	336.88	2,152.98
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	37,180.25	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	31,078.07	459.28
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	0.00	30.00
			6XX Supplies and Materials	4,580.50	520.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	1,466.17
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	94,333.93
		9999 Undistributed			
			971 Residual Equity Transfers Out	5,933.86	0.00



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

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

886,029.93 998,641.90

Schedule Of Changes Worksheet

Beginning Fund Balance						143,696.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						906,248.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						998,641.90	(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	13,146.72	Less Last Year	51,303.28	(4b)		-38,156.56	
						-38,156.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,146.72	(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
1110 District Tax Levy	68,512.79	67,699.16
1112 District Levy - Personal Property	1,925.97	2,337.53
1190 Penalties and Interest on Taxes	917.96	1,207.39
1510 Interest Earnings	510.64	196.03
1900 Other Revenue from Local Sources	13,197.60	13,197.60
2220 County On-Schedule Trans Reimb	22,324.50	22,473.33
3210 State On-Schedule Trans Reimb	22,473.33	22,473.33
3444 State School Block Grant	5,047.45	5,047.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134,910.24	134,631.82

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	18,485.81	9,279.99
2XX Personal Services - Employee Benefits	4,806.92	6,878.83
25XX Support Services - Business		
1XX Personal Services - Salaries	7,446.60	7,597.20
2XX Personal Services - Employee Benefits	9,301.38	87.00
6XX Supplies and Materials	661.70	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	12,461.24	12,961.95
2XX Personal Services - Employee Benefits	824.12	705.81
3XX Purchased Professional and Technical Services	0.00	18.00
4XX Purchased Property Services	6,958.63	13,320.52
5XX Other Purchased Services	56,779.85	57,195.12
6XX Supplies and Materials	12,533.15	14,250.39
810 Dues and Fees	6.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	11,329.02	11,029.19
850 Interest on Debt	1,868.58	1,068.68
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	37,192.40
9999 Undistributed		
971 Residual Equity Transfers Out	1,078.89	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

144,541.89

171,585.08

Schedule Of Changes Worksheet

Beginning Fund Balance						36,953.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						134,631.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						171,585.08	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	20,364.27	20,648.16
1112 District Levy - Personal Property	271.40	693.68
1190 Penalties and Interest on Taxes	231.64	325.28
1510 Interest Earnings	218.48	303.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,085.79	21,970.73

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	1,186.23
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	49,812.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	50,998.68

Schedule Of Changes Worksheet

Beginning Fund Balance		29,027.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,970.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		50,998.68	(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	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (4)
			0.00 (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	667.92	401.28
2240 County Retirement Distribution	104,546.86	83,508.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,214.78	83,909.47

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	59,050.91	59,852.60
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	156.43	151.71
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,054.92	1,240.97
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,849.88	3,334.21
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,217.34	13,021.46
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,482.30	2,741.31
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,161.74	4,630.90
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,673.26	1,844.69
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,278.57	5,210.18
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,448.22	5,636.81
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	111.82	126.35
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	22.58	70.98
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	166.48	190.00



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	944.75	1,418.21
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,105.07	3,118.15
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	42,901.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				96,724.27	145,489.84

Schedule Of Changes Worksheet

Beginning Fund Balance					61,580.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					83,909.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					145,489.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(4)
					0.00	(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
103 CAMAS PRARIE CONSOLIDATION	
5700 Resources Transferred from Other School Districts or Cooperatives	3,548.36
108 2011 Avista Grant	
1920 Contributions/Donations from Private Sources	700.00
112 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	13,217.83
114 Misc Federal Grant from other State Agency	
4100 Federal Miscellaneous Grants - Direct from Feds	6,000.00
211 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,348.71
212 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,959.00
311 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	8,428.00
312 Title I - Schoolwide	
4200 Title I, Part A, Improving Basic Programs	145,334.00
335 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	119,733.03
667 Title II, Part D, Ed Technology	
4700 Federal Miscellaneous Grants from other State Agencies	798.00
750 ARRA - IDEA Part B (Trans from Coop)	
1900 Other Revenue from Local Sources	1,034.94
756 ARRA - Title I SchoolWide	
7560 ARRA Title I SchoolWide	34,294.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	352,395.87

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

PRC Program Function Object	2012 Value
001 Resource Transfers Dist/Coops	
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooperatives	
920 Resources Transferred to Other School Districts or Cooperatives	21,749.92
107 Target Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
5XX Other Purchased Services	461.00
108 2011 Avista Grant	



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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
108	2011 Avista Grant			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			3XX Purchased Professional and Technical Services	399.98
			6XX Supplies and Materials	297.85
			108 Subtotal	697.83
112	21st Century Community Learning			
	434 Title IV, Part B, 21st Century Community Learning Centers			
	1XXX Instruction			
			1XX Personal Services - Salaries	9,400.79
			2XX Personal Services - Employee Benefits	1,329.72
			5XX Other Purchased Services	799.44
			6XX Supplies and Materials	1,681.91
	27XX Student Transportation Services			
			1XX Personal Services - Salaries	78.06
			2XX Personal Services - Employee Benefits	5.00
			112 Subtotal	13,294.92
140	JH FOOTBALL GRANT			
	720 School Sponsored Athletics			
	35XX Extracurricular - Athletics			
			6XX Supplies and Materials	322.66
211	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
	1XXX Instruction			
			3XX Purchased Professional and Technical Services	801.00
			6XX Supplies and Materials	5,941.37
			211 Subtotal	6,742.37
212	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
	1XXX Instruction			
			3XX Purchased Professional and Technical Services	230.00
			6XX Supplies and Materials	11,728.00
			212 Subtotal	11,958.00
311	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
			1XX Personal Services - Salaries	3,399.00
			2XX Personal Services - Employee Benefits	1,103.55
			5XX Other Purchased Services	538.74
			6XX Supplies and Materials	771.77



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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
311 Title I, Part A, Improving Basic Programs	
311 Subtotal	5,813.06
312 Title I - Schoolwide	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	101,470.62
2XX Personal Services - Employee Benefits	22,418.26
5XX Other Purchased Services	8,333.80
6XX Supplies and Materials	10,288.81
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,858.99
2XX Personal Services - Employee Benefits	453.73
312 Subtotal	145,824.21
335 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	119,733.03
667 Title II, Part D, Ed Technology	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	798.00
751 Johnson O'Malley (JOM)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
5XX Other Purchased Services	527.81
6XX Supplies and Materials	1,753.85
751 Subtotal	2,281.66
756 ARRA - Title I SchoolWide	
752 ARRA - Title I, Part A	
1XXX Instruction	
3XX Purchased Professional and Technical Services	10,642.90
6XX Supplies and Materials	23,323.72
756 Subtotal	33,966.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	363,643.28



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						65,456.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						352,395.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						363,643.28	(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	6,807.44	Less Last Year	54,209.41	(4b)		-47,401.97	
						-47,401.97	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,807.44	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Resource Transfers Dist/Coops	0.00	21,749.92	-21,749.92
103 CAMAS PRARIE CONSOLIDATION	3,548.36	0.00	3,548.36
107 Target Grant	0.00	461.00	-461.00
108 2011 Avista Grant	700.00	697.83	2.17
112 21st Century Community Learning	13,217.83	13,294.92	-77.09
114 Misc Federal Grant from other State Agency	6,000.00	0.00	6,000.00
140 JH FOOTBALL GRANT	0.00	322.66	-322.66
211 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	7,348.71	6,742.37	606.34
212 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	11,959.00	11,958.00	1.00
311 Title I, Part A, Improving Basic Programs	8,428.00	5,813.06	2,614.94
312 Title I - Schoolwide	145,334.00	145,824.21	-490.21
335 Medicaid	119,733.03	119,733.03	0.00
667 Title II, Part D, Ed Technology	798.00	798.00	0.00
750 ARRA - IDEA Part B (Trans from Coop)	1,034.94	0.00	1,034.94
751 Johnson O'Malley (JOM)	0.00	2,281.66	-2,281.66
756 ARRA - Title I SchoolWide	34,294.00	33,966.62	327.38
Total	352,395.87	363,643.28	-11,247.41



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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
1110 District Tax Levy	1,117.96	938.61
1112 District Levy - Personal Property	28.26	34.25
1190 Penalties and Interest on Taxes	10.77	15.40
1340 Fees for Adult Education	555.00	285.00
1510 Interest Earnings	13.65	10.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,725.64	1,283.89

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	1,260.00	1,155.00
2XX Personal Services - Employee Benefits	7.94	5.37
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,203.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,267.94	2,363.69

Schedule Of Changes Worksheet

Beginning Fund Balance					1,079.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,283.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,363.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	51.93	28.59
5300 Operating Transfers from Other Funds	0.00	1,466.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51.93	1,494.76

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	752.77	0.00
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	4,643.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	752.77	4,643.71

Schedule Of Changes Worksheet

Beginning Fund Balance					3,148.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,494.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,643.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2,855.86	2,094.92
4820 Federal Impact Aid - Title VIII	35,363.32	72,890.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,219.18	74,985.90

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	25,000.00	0.00
2XX Personal Services - Employee Benefits	160.23	0.00
26XX Operation and Maintenance of Plant Services		
440 Bldg & Grounds Repair and Main Services	1,394.52	1,223.66
6XX Supplies and Materials	138.50	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	295,195.54
9999 Undistributed		
971 Residual Equity Transfers Out	1,290.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,984.04	296,419.20

Schedule Of Changes Worksheet

Beginning Fund Balance	221,433.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,985.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	296,419.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	27.50	48.52
3281 State Technology Aid	990.03	1,002.92
3445 State Combined Fund School Block Grant	2,814.44	2,814.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,831.97	3,865.88

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	0.00	252.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	7,519.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	7,771.98

Schedule Of Changes Worksheet

Beginning Fund Balance	3,906.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,865.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,771.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1.67	423.44
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	61,370.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.67	61,794.24

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	61,917.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	61,917.47

Schedule Of Changes Worksheet

Beginning Fund Balance	123.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,794.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,917.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		0.00 (5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	11,309.21	18,215.04
1112 District Levy - Personal Property	266.60	579.24
1190 Penalties and Interest on Taxes	0.00	175.64
1510 Interest Earnings	88.13	194.41
1520 Dividends on Investments	325.27	0.00
3120 State Guaranteed Tax Base Aid	18,743.32	18,926.30

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,732.53	38,090.63
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	20,000.00	20,000.00
850 Interest on Debt	13,125.00	12,325.00
860 Agent Fees/Issuance Costs	250.00	250.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	23,748.62

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,375.00	56,323.62
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Schedule Of Changes Worksheet

Beginning Fund Balance	18,232.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,090.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,323.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	59.46	2.75
5200 Sale or Compensation for Loss of Assets	20,246.71	447.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,306.17	450.12

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,013.56	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	16,285.73	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	457.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,299.29	457.00

Schedule Of Changes Worksheet

Beginning Fund Balance					6.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					450.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					457.00	(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	
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(4)
					0.00	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	19,657.55	20,349.88
XX	39X 1XXX 112	Certified Teacher Staff Salaries	29,316.09	28,533.78
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	409,943.65	416,563.83
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	86,662.96	11,238.01
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,239.87	457.67
XX	XXX 26XX 41X	Energy Utility Services	31,479.66	39,453.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	16,285.73	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,679.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	21,679.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,225.92
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	31,217.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,788.79
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: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	42,573.88	0.00	0.00	0.00	
280	1XXX	2XX	5,037.33	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	64.05	0.00	0.00	0.00	
280	1XXX	6XX	432.53	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	126.00	0.00	0.00	0.00	
280	24XX	2XX	0.66	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,681.00	0.00	0.00	0.00	
Totals			49,788.79	0.00	0.00	0.00	49,788.79

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	50,020.53	0.00	0.00	0.00	50,020.53
Buildings	1,048,465.34	0.00	0.00	0.00	1,048,465.34
Machinery and Equipment	288,473.10	0.00	0.00	0.00	288,473.10
Totals at Historical Cost	1,386,958.97	0.00	0.00	0.00	1,386,958.97
Governmental Activities, Capital Assets, net	1,386,958.97	0.00	0.00	0.00	1,386,958.97

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,271.00	0.00	0.00
Operations and Maintenance (26XX)	1,768.00	0.00	0.00
Transportation (27XX)	28,321.00	0.00	0.00
Total Depreciation for FY2012	32,360.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
01/15/2003	285,000.00	0.00	20,000.00	265,000.00	265,000.00	0.00	265,000.00
Capital Leases	25,830.41	0.00	12,008.10	0.00	13,822.31	12,727.84	1,094.47
Compensated Absences	21,985.29	3,694.06	0.00	0.00	25,679.35	4,643.71	21,035.64
Total Governmental Activity							
Long-Term Liabilities	332,815.70	3,694.06	32,008.10	265,000.00	304,501.66	17,371.55	287,130.11

* 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.