



Trustees' Financial Summary

FY2011-12

Submit ID: 0815-35097269

45 Sanders County
0815 Hot Springs H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Carmen Jackson

Phone #: (406) 741-2964

(Signature)

(Date)

Chair, Board of Trustees: Julie White

(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
105	6 Man Football Grants	LOCAL		
113	MVP LIGHTING PROJECT	LOCAL		
280	SPED FIELD TRIP	LOCAL		
465	Miscellaneous Federal Grant thru OPI	FEDERAL	AYP AWARD	unknown
667	Tic Toc Funding	STATE		
812	Vo Ed Family & Consumer Science	STATE		State
816	Vo Ed Business/Marketing	STATE		State
820	Vo Ed Carl Perkins Basic Grant	FEDERAL	4508158011BG	84.048A
821	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A
822	Vo Ed Business/Marketing	STATE		State
826	Vo Ed Family & Consumer Science	STATE		State
832	Vo Ed Tech Ed/Industrial Arts	STATE		State
836	Vo Ed Tech Ed/Industrial Arts	STATE		State



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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)	105,642.29	33,975.37	52,134.48	11,568.90
02	Taxes Receivable - Real and Personal (120-149)	15,539.35	4,696.39	2,336.38	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	95,852.41	37,600.99	50,079.58	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	217,034.05	76,272.75	104,550.44	11,568.90
LIABILITIES					
21	Payable to Other Funds (601-606)	173.80			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	25,490.44	2,751.24		
25	Deferred Revenue (680)	15,539.35	4,696.39	2,336.38	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	41,203.59	7,447.63	2,336.38	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,222.21			
48	Fund Balance for Budget	165,608.25	68,825.12	102,214.06	11,568.90
52	TOTAL FUND BALANCE/EQUITY	175,830.46	68,825.12	102,214.06	11,568.90
53	TOTAL LIABILITIES AND FUND BALANCE	217,034.05	76,272.75	104,550.44	11,568.90



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		39,728.51	10,495.12	1,031.29
02	Taxes Receivable - Real and Personal (120-149)				107.99
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		43,153.32	22,102.92	1,212.34
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		82,881.83	32,598.04	2,351.62
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			859.32	
25	Deferred Revenue (680)				107.99
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			859.32	107.99
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			8,655.00	
48	Fund Balance for Budget		82,881.83	23,083.72	2,243.63
52	TOTAL FUND BALANCE/EQUITY		82,881.83	31,738.72	2,243.63
53	TOTAL LIABILITIES AND FUND BALANCE		82,881.83	32,598.04	2,351.62



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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)	248.97			2,962.79
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				173.80
05	Due From Other Governments (180)	1,700.00			4,643.71
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,948.97			7,780.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	66.99			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	66.99			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,881.98			7,780.30
52	TOTAL FUND BALANCE/EQUITY	1,881.98			7,780.30
53	TOTAL LIABILITIES AND FUND BALANCE	1,948.97			7,780.30



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			118,817.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			295,195.54	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			414,013.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			414,013.00	
52	TOTAL FUND BALANCE/EQUITY			414,013.00	
53	TOTAL LIABILITIES AND FUND BALANCE			414,013.00	



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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)	5,780.44	47.44		15,991.07
02	Taxes Receivable - Real and Personal (120-149)				1,808.45
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	7,519.98	61,917.47		23,977.85
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,300.42	61,964.91		41,777.37
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,808.45
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,808.45
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	13,300.42	61,964.91		39,968.92
52	TOTAL FUND BALANCE/EQUITY	13,300.42	61,964.91		39,968.92
53	TOTAL LIABILITIES AND FUND BALANCE	13,300.42	61,964.91		41,777.37



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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)	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)	457.00			
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	914.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	914.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	914.00			
53	TOTAL LIABILITIES AND FUND BALANCE	914.00			



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		376.97	60,483.10	
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		376.97	60,483.10	
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		376.97	60,483.10	
52	TOTAL FUND BALANCE/EQUITY		376.97	60,483.10	
53	TOTAL LIABILITIES AND FUND BALANCE		376.97	60,483.10	



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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)	42,946.32	3,950.43		
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	42,946.32	3,950.43		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	42,946.32	3,950.43		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	42,946.32	3,950.43		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	42,946.32	3,950.43		



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Balance Sheet

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



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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	125,275.05	129,110.16
1112 District Levy - Personal Property	4,342.63	4,473.04
1190 Penalties and Interest on Taxes	1,400.22	2,028.21
1510 Interest Earnings	1,314.73	564.20
1900 Other Revenue from Local Sources	1,061.04	246.09
3110 Direct State Aid	249,492.34	292,279.28
3111 Quality Educator	28,899.00	28,518.75
3112 At Risk Student	0.00	3,011.80
3113 Indian Education For All	1,326.00	1,285.20
3114 American Indian Achievement Gap	3,400.00	3,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	16,488.89	15,378.07
3120 State Guaranteed Tax Base Aid	161,812.53	160,829.64
3444 State School Block Grant	31,345.62	31,345.62
3730 HB645 State Special Education Allowable Costs	552.11	0.00
5300 Operating Transfers from Other Funds	1,496.62	0.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	94,333.93
6100 Material Prior Period Revenue Adjustments	1,287.60	0.00
7800 ARRA - State Fiscal Stabilization Fund	28,152.09	0.00
7810 Education Jobs Fund	23,531.65	342.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	681,178.12	766,946.78

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	139,957.84	171,428.85
2XX Personal Services - Employee Benefits	21,136.61	30,582.92
3XX Purchased Professional and Technical Services	1,419.87	645.65
4XX Purchased Property Services	3,397.50	4,389.75
5XX Other Purchased Services	5,099.68	4,557.86
6XX Supplies and Materials	14,967.04	22,239.56
810 Dues and Fees	888.00	1,140.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1,942.08	1,870.68
2XX Personal Services - Employee Benefits	11.97	9.02
5XX Other Purchased Services	0.00	42.96
6XX Supplies and Materials	21.25	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	7,307.27	7,617.50
2XX Personal Services - Employee Benefits	1,873.28	2,588.14



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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				
		22XX Educational Media Services			
			6XX Supplies and Materials	4,162.94	2,824.12
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	15,494.48	12,068.57
			2XX Personal Services - Employee Benefits	76.29	5,679.13
			3XX Purchased Professional and Technical Services	10,460.46	13,000.21
			4XX Purchased Property Services	186.42	369.00
			5XX Other Purchased Services	11,870.63	11,990.00
			6XX Supplies and Materials	203.01	168.04
			810 Dues and Fees	2,177.50	1,998.80
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	61,094.83	46,062.48
			2XX Personal Services - Employee Benefits	8,666.16	5,381.14
			4XX Purchased Property Services	0.00	188.00
			5XX Other Purchased Services	791.07	892.44
			6XX Supplies and Materials	1,095.45	1,245.70
			810 Dues and Fees	65.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	9,308.28	9,496.49
			2XX Personal Services - Employee Benefits	43.19	8,586.61
			3XX Purchased Professional and Technical Services	13.00	243.75
			5XX Other Purchased Services	1,255.26	1,454.10
			6XX Supplies and Materials	3,207.86	2,538.08
			810 Dues and Fees	80.49	251.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	41,743.31	33,592.61
			2XX Personal Services - Employee Benefits	8,155.19	3,496.81
			3XX Purchased Professional and Technical Services	2,343.09	1,720.36
			4XX Purchased Property Services	61,364.18	60,435.98
			5XX Other Purchased Services	415.51	191.64
			6XX Supplies and Materials	14,923.55	11,685.42
			810 Dues and Fees	31.00	46.50
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	29,226.91	30,726.72
			2XX Personal Services - Employee Benefits	2,359.05	4,095.62
			4XX Purchased Property Services	0.00	269.93
			5XX Other Purchased Services	429.49	462.49
			6XX Supplies and Materials	15.71	372.75
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	74.00	74.00
			2XX Personal Services - Employee Benefits	0.47	0.38
		62XX Resources Transferred to Other School Districts or Cooperatives			



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,796.00	1,681.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	75,705.99	72,776.60
			2XX Personal Services - Employee Benefits	3,919.20	7,911.18
			4XX Purchased Property Services	201.57	757.43
			5XX Other Purchased Services	77.00	71.04
			6XX Supplies and Materials	2,787.84	4,368.33
			810 Dues and Fees	30.00	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	740.70	780.02
			2XX Personal Services - Employee Benefits	52.93	48.31
			6XX Supplies and Materials	658.82	945.04
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	8,045.00	10,134.02
			2XX Personal Services - Employee Benefits	49.47	50.81
			5XX Other Purchased Services	997.70	2,110.76
			6XX Supplies and Materials	228.35	0.00
			810 Dues and Fees	150.00	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,811.00	4,610.43
			2XX Personal Services - Employee Benefits	243.60	269.49
			6XX Supplies and Materials	2,563.30	3,442.65
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	24,041.96	25,034.06
			2XX Personal Services - Employee Benefits	142.30	225.82
			3XX Purchased Professional and Technical Services	100.00	150.00
			4XX Purchased Property Services	364.20	194.20
			5XX Other Purchased Services	4,374.57	4,639.65
			6XX Supplies and Materials	9,624.39	5,491.64
			810 Dues and Fees	0.00	6,100.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	28,152.09	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	20,073.55	342.79
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,523.97	0.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	781 Education Jobs Fund				
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,934.13	0.00
	910 Food Services				
		31XX Food Services			
			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	173.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				686,326.30	671,551.33

Schedule Of Changes Worksheet

Beginning Fund Balance					81,595.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					766,946.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					671,551.33	(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	10,222.21	Less Last Year	11,382.28	(4b)	-1,160.07	
					-1,160.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					175,830.46	(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	51,478.27	30,372.62
1112 District Levy - Personal Property	1,863.65	1,204.75
1190 Penalties and Interest on Taxes	557.25	750.78
1510 Interest Earnings	555.67	281.03
1900 Other Revenue from Local Sources	8,798.40	8,798.40
2220 County On-Schedule Trans Reimb	14,883.00	14,185.22
3210 State On-Schedule Trans Reimb	14,982.22	14,982.22
3444 State School Block Grant	2,539.06	2,539.06
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	37,192.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,657.52	110,306.48

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	10,149.35	3,480.00
2XX Personal Services - Employee Benefits	3,658.87	6,850.60
25XX Support Services - Business		
1XX Personal Services - Salaries	3,723.31	3,798.57
2XX Personal Services - Employee Benefits	6,195.13	43.51
6XX Supplies and Materials	662.75	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	8,307.18	8,330.05
2XX Personal Services - Employee Benefits	549.55	450.77
3XX Purchased Professional and Technical Services	0.00	12.00
4XX Purchased Property Services	4,678.63	8,681.81
5XX Other Purchased Services	38,700.26	39,112.84
6XX Supplies and Materials	8,355.77	8,781.55
810 Dues and Fees	6.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	7,552.68	7,352.74
850 Interest on Debt	1,245.72	712.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,785.20	87,606.83



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						46,125.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,306.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,606.83	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						68,825.12	(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	21,186.54	22,572.18
1112 District Levy - Personal Property	696.16	753.30
1190 Penalties and Interest on Taxes	200.92	304.62
1510 Interest Earnings	209.65	311.26
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	49,812.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,293.27	73,753.81

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	790.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	790.78

Schedule Of Changes Worksheet

Beginning Fund Balance	29,251.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,753.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	790.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	102,214.06	(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	29.24	76.12
1611 National School Lunch Program	17,144.75	14,718.95
1612 School Breakfast Program	1,799.50	2,153.20
1632 Daily Adult Sales	6,569.75	7,056.05
1634 Daily Ala Carte Sales	218.75	114.10
1900 Other Revenue from Local Sources	1,593.00	0.00
4550 Federal Child Nutrition	65,282.32	70,720.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	92,637.31	94,838.73

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	47,893.79	44,774.69
2XX Personal Services - Employee Benefits	3,219.14	2,526.97
5XX Other Purchased Services	774.59	15.00
6XX Supplies and Materials	32,775.43	44,467.68
810 Dues and Fees	115.00	144.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	84,777.95	91,928.59

Schedule Of Changes Worksheet

Beginning Fund Balance	8,658.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94,838.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,928.59	(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)	11,568.90	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	702.40	534.24
2240 County Retirement Distribution	98,749.59	31,621.89
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	42,901.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,451.99	75,057.44

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	26,259.86	26,642.89
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	156.61	151.91
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,054.92	1,098.71
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,737.96	2,431.33
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,713.57	6,551.77
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,930.66	2,134.25
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,385.88	4,847.79
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,006.08	1,201.92
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,471.63	5,951.13
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,493.10	9,753.91
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	111.82	126.34
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	29.39	239.18
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,136.04	1,312.94



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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				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	611.07	639.17
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,505.88	2,633.09
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,318.88	3,209.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				71,923.35	68,925.68

Schedule Of Changes Worksheet

Beginning Fund Balance					76,750.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					75,057.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,925.68	(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	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					82,881.83	(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
001 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	21,749.92
113 MVP LIGHTING PROJECT	
1900 Other Revenue from Local Sources	4,320.00
280 SPED FIELD TRIP	
1900 Other Revenue from Local Sources	1,057.50
465 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	7,508.00
812 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	958.00
821 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,005.00
822 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	369.00
832 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	535.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,502.42

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

PRC Program Function Object	2012 Value
113 MVP LIGHTING PROJECT	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,320.00
280 SPED FIELD TRIP	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	423.42
465 Miscellaneous Federal Grant thru OPI	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	7,508.00
812 Vo Ed Family & Consumer Science	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
810 Dues and Fees	639.00
816 Vo Ed Business/Marketing	



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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
816	Vo Ed Business/Marketing			
	390	State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction	
			6XX Supplies and Materials	429.00
821	Vo Ed Carl D Perkins-Comp			
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant		
		1XXX	Instruction	
			5XX Other Purchased Services	575.98
			6XX Supplies and Materials	2,306.66
			810 Dues and Fees	100.00
		21XX	Support Services - Students	
			6XX Supplies and Materials	3,697.00
		821	Subtotal	6,679.64
832	Vo Ed Tech Ed/Industrial Arts			
	390	State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction	
			6XX Supplies and Materials	534.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,533.66

Schedule Of Changes Worksheet

Beginning Fund Balance					4,284.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,502.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,533.66	(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	8,655.00	Less Last Year	3,169.18	(4b)	5,485.82	
					5,485.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,738.72	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Resource Transfers Dist/Coops	21,749.92	0.00	21,749.92



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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
113 MVP LIGHTING PROJECT	4,320.00	4,320.00	0.00
280 SPED FIELD TRIP	1,057.50	423.42	634.08
465 Miscellaneous Federal Grant thru OPI	7,508.00	7,508.00	0.00
812 Vo Ed Family & Consumer Science	958.00	639.00	319.00
816 Vo Ed Business/Marketing	0.00	429.00	-429.00
821 Vo Ed Carl D Perkins-Comp	6,005.00	6,679.64	-674.64
822 Vo Ed Business/Marketing	369.00	0.00	369.00
832 Vo Ed Tech Ed/Industrial Arts	535.00	534.60	0.40
Total	42,502.42	20,533.66	21,968.76



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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	1,106.59	781.82
1112 District Levy - Personal Property	35.59	30.28
1190 Penalties and Interest on Taxes	9.23	13.84
1340 Fees for Adult Education	555.00	285.00
1510 Interest Earnings	13.66	10.30
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	1,203.32

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,720.07	2,324.56
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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	7.89	5.37

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,267.89	1,160.37
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Schedule Of Changes Worksheet

Beginning Fund Balance	1,079.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,324.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,160.37	(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)	2,243.63	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	1,825.00	2,252.78
1510 Interest Earnings	26.66	18.19
3260 State Driver's Education Reimbursement	1,789.56	1,675.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,641.22	3,946.73

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,893.00	3,500.00
2XX Personal Services - Employee Benefits	7.17	0.00
5XX Other Purchased Services	57.00	0.00
6XX Supplies and Materials	128.86	190.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,086.03	3,690.06

Schedule Of Changes Worksheet

Beginning Fund Balance	1,625.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,946.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,690.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,881.98	(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	59.33	26.68
5300 Operating Transfers from Other Funds	0.00	173.80
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	4,643.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59.33	4,844.19

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	1,496.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,496.62	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,936.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,844.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	7,780.30	(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	1,514.31	1,007.77
4820 Federal Impact Aid - Title VIII	8,900.35	17,267.95
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	295,195.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,414.66	313,471.26

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	2,916.25
440 Bldg & Grounds Repair and Main Services	3,879.50	10,226.74
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	2,853.61	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,733.11	13,142.99

Schedule Of Changes Worksheet

Beginning Fund Balance	113,684.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	313,471.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,142.99	(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)	414,013.00	(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	22.60	37.29
3281 State Technology Aid	746.11	732.32
3445 State Combined Fund School Block Grant	2,236.79	2,236.79
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	7,519.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,005.50	10,526.38

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	252.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,026.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,526.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	252.00	(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)	0.00	(4)
	13,300.42	(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	0.63	0.42
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	61,917.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.63	61,917.89

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	47.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,917.89	(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)	61,964.91	(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	15,046.78	19,119.28
1112 District Levy - Personal Property	471.22	625.04
1190 Penalties and Interest on Taxes	126.85	214.51
1510 Interest Earnings	285.70	132.99
3120 State Guaranteed Tax Base Aid	13,325.09	15,861.55
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	23,748.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,255.64	59,701.99

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
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,375.00	32,575.00

Schedule Of Changes Worksheet

Beginning Fund Balance		12,841.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		59,701.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		32,575.00	(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)		39,968.92	(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	54.57	2.76
5200 Sale or Compensation for Loss of Assets	20,246.71	447.37
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	457.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,301.28	907.13

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	16,280.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,294.41	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	907.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	914.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	113.45	3.23
3250 Montana Digital Academy	5,604.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,717.45	3.23

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

PRC Program Function Object	2011 Value	2012 Value
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	4,600.00	0.00
2XX Personal Services - Employee Benefits	743.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,343.71	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	373.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	376.97	(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
1XXX Revenues from Student Activities	46,278.50	69,208.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,278.50	69,208.13

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	52,893.01	64,034.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	52,893.01	64,034.56

Schedule Of Changes Worksheet

Beginning Fund Balance	55,309.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,208.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,034.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	60,483.10	(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	16,083.49	16,649.91
XX	39X 1XXX 112	Certified Teacher Staff Salaries	74,691.52	72,322.22
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	170,217.38	168,794.36
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	855.50	4,261.41
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	175.90	275.41
XX	XXX 26XX 41X	Energy Utility Services	30,995.36	38,059.92
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	19,134.46	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	8,882.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,882.45

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,960.62
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,790.66
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	37,608.51
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	30,726.72	0.00	0.00	0.00	
280	1XXX	2XX	4,095.62	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	269.93	0.00	0.00	0.00	
280	1XXX	5XX	462.49	0.00	0.00	0.00	
280	1XXX	6XX	372.75	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	74.00	0.00	0.00	0.00	
280	24XX	2XX	0.38	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			37,608.51	0.00	0.00	0.00	37,608.51

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.



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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	1,366,478.95	0.00	0.00	0.00	1,366,478.95
Machinery and Equipment	312,587.10	0.00	0.00	0.00	312,587.10
Totals at Historical Cost	1,729,086.58	0.00	0.00	0.00	1,729,086.58
Governmental Activities, Capital Assets, net	1,729,086.58	0.00	0.00	0.00	1,729,086.58

* 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)	3,764.00	0.00	0.00
Operations and Maintenance (26XX)	1,768.00	0.00	0.00
Transportation (27XX)	24,283.00	0.00	0.00
Total Depreciation for FY2012	29,815.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
01/15/2003	285,000.00	0.00	20,000.00	0.00	265,000.00	20,000.00	245,000.00
Capital Leases	17,220.78	0.00	8,005.90	0.00	9,214.88	8,485.24	729.64
Compensated Absences	16,318.35	1,062.53	0.00	0.00	17,380.88	3,136.59	14,244.29
Total Governmental Activity							
Long-Term Liabilities	318,539.13	1,062.53	28,005.90	0.00	291,595.76	31,621.83	259,973.93

* 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.