



Trustees' Financial Summary

FY2011-12

Submit ID: 0983-57645135

**56 Yellowstone County
0983 Huntley Project K-12 Schools**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Rita Huck

Phone #: (406) 967-2540

(Signature)

(Date)

Chair, Board of Trustees: Mark Fox

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

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 #
014	Title II Part A	FEDERAL	05609831412	84.367
017	21st Century Community Learning	FEDERAL	05609831712	84.287
031	Title I, Part A, Improving Basic Programs	FEDERAL	05609833112	84.010A
076	Shepherd PreSchool	LOCAL		
082	Miscellaneous State Grant	STATE		State
103	Vo Ed Carl Perkins Basic Grant	FEDERAL	05609838112	84.048A
107	IDEA Part B (Trans from Coop)	FEDERAL	5696947712ALLO	84.027A
109	Vo Ed Agriculture	STATE	560983129801	State
110	Vo Ed Business/Marketing	STATE	560983129807	State
111	Vo Ed Family & Consumer Science	STATE	560983129820	State
112	Vo Ed Trades & Industry	STATE	N/A	State
113	Aggregate Reim/Indirects	LOCAL		Local
120	IDEA Preschool (Trans from Coop)	FEDERAL	5696947912ALLO	84.173A
121	Title I, Part C, Migrant Ed	FEDERAL	5609833612	84.011A
131	Title I, Part C, Migrant Ed	FEDERAL	05609833611	84.011A
133	Restitution-Students	LOCAL	N/A	N/A
137	Title II Part A	FEDERAL	05609831411	84.367
138	Blue Ribbon Schools	LOCAL		
141	Title V Part A	FEDERAL		84.298
149	Quest Grant for Education	LOCAL		
160	Promethian Training	LOCAL		
161	Kautz Music	LOCAL		
162	Kautz Sound	LOCAL		
163	Ink Fund	LOCAL		
200	Student Restitution	LOCAL		
327	Advancing Agriculture Education Program	STATE		NA
335	Medicaid	STATE	3356	State
411	Capital Investment/Deferred Maintenance	STATE	3660	
412	Kindergarten OTO	STATE		
500	Medicaid (MAC) Revenue	STATE	3355	
600	Extra Cost	LOCAL		
601	Replacement	LOCAL		
602	New Building	LOCAL		
606	Elem	LOCAL		
607	Storage Shed	LOCAL		
608	CTE Building	LOCAL		
610	JH Demo	LOCAL		



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
611	Parking Lot	LOCAL		
612	Central Office Remodel	LOCAL		
613	Elem. Kitchen Remodel	LOCAL		
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	5696949210	84.931
752	ARRA - Title I Part A	FEDERAL	5609839110	84.389
800	Fire Donations	LOCAL		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	490,593.00	116,185.00	208,305.00	-10,800.00
02	Taxes Receivable - Real and Personal (120-149)	259,520.00	48,745.00	32,426.00	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				11,767.00
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	750,113.00	164,930.00	240,731.00	967.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	259,520.00	48,745.00	32,426.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	259,520.00	48,745.00	32,426.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	490,593.00	116,185.00	208,305.00	967.00
52	TOTAL FUND BALANCE/EQUITY	490,593.00	116,185.00	208,305.00	967.00
53	TOTAL LIABILITIES AND FUND BALANCE	750,113.00	164,930.00	240,731.00	967.00



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,252.00	334,469.00	133,375.00	3,301.00
02	Taxes Receivable - Real and Personal (120-149)	8,311.00			2,472.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			193,108.00	
06	Other Current Assets (190-210)			418.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,563.00	334,469.00	326,901.00	5,773.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			172,500.00	
25	Deferred Revenue (680)	8,311.00		317.00	2,472.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,311.00		172,817.00	2,472.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	10,252.00	334,469.00	154,084.00	3,301.00
52	TOTAL FUND BALANCE/EQUITY	10,252.00	334,469.00	154,084.00	3,301.00
53	TOTAL LIABILITIES AND FUND BALANCE	18,563.00	334,469.00	326,901.00	5,773.00



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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)	12,926.00		1,170.00	21,562.00
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)	3,660.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,586.00		1,170.00	21,562.00
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	16,586.00		1,170.00	21,562.00
52	TOTAL FUND BALANCE/EQUITY	16,586.00		1,170.00	21,562.00
53	TOTAL LIABILITIES AND FUND BALANCE	16,586.00		1,170.00	21,562.00



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-267.00	6,691.00		1,836,813.00
02	Taxes Receivable - Real and Personal (120-149)	12,487.00			90,177.00
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	12,220.00	6,691.00		1,926,990.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,487.00			90,177.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,487.00			90,177.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	-267.00	6,691.00		1,836,813.00
52	TOTAL FUND BALANCE/EQUITY	-267.00	6,691.00		1,836,813.00
53	TOTAL LIABILITIES AND FUND BALANCE	12,220.00	6,691.00		1,926,990.00



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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)	890,136.00	175.00		
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	890,136.00	175.00		
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	890,136.00	175.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	890,136.00	175.00		
53	TOTAL LIABILITIES AND FUND BALANCE	890,136.00	175.00		



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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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,826.00	6,486.00	171,702.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,826.00	6,486.00	171,702.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	15,826.00	6,486.00	171,702.00	
52	TOTAL FUND BALANCE/EQUITY	15,826.00	6,486.00	171,702.00	
53	TOTAL LIABILITIES AND FUND BALANCE	15,826.00	6,486.00	171,702.00	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)		8,141.00		
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		8,141.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		8,141.00		
35	TOTAL LIABILITIES		8,141.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		8,141.00		



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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	1,224,329.00	1,229,882.00
1190 Penalties and Interest on Taxes	2,806.00	3,497.00
1510 Interest Earnings	2,393.00	3,492.00
1900 Other Revenue from Local Sources	248.00	0.00
3110 Direct State Aid	1,685,177.25	2,014,914.47
3111 Quality Educator	187,843.50	190,748.61
3112 At Risk Student	0.00	16,179.02
3113 Indian Education For All	15,198.00	15,340.80
3114 American Indian Achievement Gap	6,200.00	10,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	184,220.53	172,443.44
3120 State Guaranteed Tax Base Aid	922,423.38	907,142.43
3444 State School Block Grant	205,751.55	205,751.55
3730 HB645 State Special Education Allowable Costs	6,302.60	0.00
7800 ARRA - State Fiscal Stabilization Fund	190,151.19	0.00
7810 Education Jobs Fund	158,942.76	2,363.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,791,986.76	4,771,954.47

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		
1XX Personal Services - Salaries	1,408,397.00	1,801,728.00
2XX Personal Services - Employee Benefits	230,743.00	222,452.00
3XX Purchased Professional and Technical Services	20,342.00	22,965.00
4XX Purchased Property Services	190.00	75.00
5XX Other Purchased Services	1,039.00	1,375.00
6XX Supplies and Materials	113,305.00	126,858.32
810 Dues and Fees	856.00	311.00
21XX Support Services - Students		
1XX Personal Services - Salaries	100,262.00	102,496.00
2XX Personal Services - Employee Benefits	14,131.00	14,066.00
3XX Purchased Professional and Technical Services	37,783.00	47,879.00
5XX Other Purchased Services	0.00	65.00
6XX Supplies and Materials	1,772.00	81.00
810 Dues and Fees	0.00	50.00
222X Educational Media Services		
1XX Personal Services - Salaries	127,273.00	128,587.00
2XX Personal Services - Employee Benefits	20,947.00	20,856.00
3XX Purchased Professional and Technical Services	2,124.00	3,595.00
5XX Other Purchased Services	221.00	0.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			6XX Supplies and Materials	37,002.00	1,997.00
			810 Dues and Fees	3,766.00	199.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	70,439.00	69,005.00
			2XX Personal Services - Employee Benefits	13,734.00	16,215.00
			3XX Purchased Professional and Technical Services	1,750.00	88.00
			4XX Purchased Property Services	83.00	35.00
			5XX Other Purchased Services	2,064.00	1,051.00
			6XX Supplies and Materials	1,970.00	4,539.00
			810 Dues and Fees	740.00	1,416.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	292,821.00	282,619.00
			2XX Personal Services - Employee Benefits	29,506.00	23,515.00
			3XX Purchased Professional and Technical Services	0.00	285.00
			4XX Purchased Property Services	370.00	0.00
			5XX Other Purchased Services	1,506.00	649.00
			6XX Supplies and Materials	38,865.00	7,681.00
			810 Dues and Fees	1,278.00	2,552.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	71,200.00	69,842.00
			2XX Personal Services - Employee Benefits	14,521.00	14,263.00
			3XX Purchased Professional and Technical Services	30,904.00	28,728.00
			4XX Purchased Property Services	629.00	0.00
			5XX Other Purchased Services	18,122.00	22,298.00
			6XX Supplies and Materials	5,309.00	6,004.00
			810 Dues and Fees	5,995.00	6,665.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	258,608.00	266,894.00
			2XX Personal Services - Employee Benefits	64,118.00	67,558.00
			3XX Purchased Professional and Technical Services	2,432.00	22,413.00
			4XX Purchased Property Services	187,415.91	185,329.00
			5XX Other Purchased Services	97,767.00	111,636.00
			6XX Supplies and Materials	83,695.00	113,093.00
			7XX Property and Equipment Acquisition	12,674.00	0.00
			810 Dues and Fees	1,013.00	1,010.00
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	33,832.00	34,807.00
			850 Interest on Debt	1,866.00	1,202.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	298,394.00	348,400.00
			2XX Personal Services - Employee Benefits	55,828.00	62,999.00



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0983 Huntley Project K-12 Schools

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				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	365.00
			5XX Other Purchased Services	17,026.00	833.00
			6XX Supplies and Materials	535.00	6,898.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	12,292.00	12,403.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	222,751.00	133,374.00
			2XX Personal Services - Employee Benefits	27,627.00	26,292.00
			4XX Purchased Property Services	218.00	33.00
			5XX Other Purchased Services	89.00	58.00
			6XX Supplies and Materials	32,584.00	8,772.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	71,925.00	78,483.00
			2XX Personal Services - Employee Benefits	11,167.00	8,690.00
			6XX Supplies and Materials	1,016.00	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	35,030.00	30,301.00
			2XX Personal Services - Employee Benefits	1,099.00	749.00
			4XX Purchased Property Services	245.00	0.00
			5XX Other Purchased Services	20,867.00	4,819.00
			6XX Supplies and Materials	4,656.00	6,967.00
			810 Dues and Fees	2,520.00	4,811.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	107,892.00	96,836.00
			2XX Personal Services - Employee Benefits	1,905.00	2,382.00
			3XX Purchased Professional and Technical Services	0.00	200.00
			4XX Purchased Property Services	773.00	0.00
			5XX Other Purchased Services	1,266.00	967.00
			6XX Supplies and Materials	22,596.00	22,950.00
			810 Dues and Fees	3,380.00	3,415.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	190,151.19	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	158,942.76	2,363.15
	910 Food Services				



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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
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	7,999.00	33,516.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,776,153.86	4,754,903.47

Schedule Of Changes Worksheet

Beginning Fund Balance					473,542.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,771,954.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,754,903.47 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					490,593.00 (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	259,106.00	253,393.00
1190 Penalties and Interest on Taxes	653.00	770.00
1510 Interest Earnings	930.00	843.00
2220 County On-Schedule Trans Reimb	159,714.00	125,289.00
3210 State On-Schedule Trans Reimb	159,374.60	125,288.79
3444 State School Block Grant	9,729.86	9,729.86

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	589,507.46	515,313.65
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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		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,104.00	12,178.00
2XX Personal Services - Employee Benefits	2,448.00	2,861.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	26,039.00	26,039.00
2XX Personal Services - Employee Benefits	2,710.00	270.00
25XX Support Services - Business		
1XX Personal Services - Salaries	15,083.00	15,223.00
2XX Personal Services - Employee Benefits	3,695.00	3,770.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	194,515.00	190,515.00
2XX Personal Services - Employee Benefits	13,493.00	24,007.00
3XX Purchased Professional and Technical Services	55.00	6,204.00
4XX Purchased Property Services	42,355.00	86,372.00
5XX Other Purchased Services	20,676.00	19,579.00
6XX Supplies and Materials	108,956.39	132,723.65
7XX Property and Equipment Acquisition	9,889.00	50,616.00
810 Dues and Fees	3,618.00	2,771.00
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	1,500.00	1,500.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	48,118.00	39,582.00
2XX Personal Services - Employee Benefits	4,473.00	2,603.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	509,727.39	616,813.65
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						217,685.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						515,313.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						616,813.65	(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)						116,185.00	(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	149,113.00	199,588.00
1190 Penalties and Interest on Taxes	364.86	507.00
1510 Interest Earnings	1,243.00	771.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	150,720.86	200,866.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	180,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	180,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance	187,439.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	200,866.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	180,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	208,305.00	(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
1621 Lunch Sales	164,622.00	198,703.00
4550 Federal Child Nutrition	161,457.00	199,673.00
4555 School Foods Summer Program - 10.559	18,569.00	20,810.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	344,648.00	419,186.00

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	109,924.00	131,826.00
2XX Personal Services - Employee Benefits	23,590.00	19,211.00
4XX Purchased Property Services	303.00	189.00
5XX Other Purchased Services	1,065.00	1,196.00
6XX Supplies and Materials	227,450.00	251,889.00
810 Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	362,447.00	404,426.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-13,793.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	419,186.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	404,426.00	(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)		967.00 (5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	58,314.00	50,141.00
1190 Penalties and Interest on Taxes	81.55	123.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,395.55	50,264.00

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	58,499.00	38,572.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	58,499.00	38,572.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-1,440.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,264.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,572.00	(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)	10,252.00	(5)



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0983 Huntley Project K-12 Schools

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3,893.00	2,402.00
2240 County Retirement Distribution	572,536.00	581,618.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	576,429.00	584,020.00

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	282,368.00	279,015.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	14,520.00	14,732.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	18,395.00	18,644.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,790.00	12,729.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	46,016.00	45,414.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	12,156.00	12,004.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	34,547.00	36,735.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	27,177.00	25,808.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	49,398.00	54,092.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,403.00	2,618.00
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	11,202.00	11,248.00
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	37,311.00	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	25,192.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		



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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
	710	School Sponsored Extracurricular Activities			
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	5,700.00	5,072.00
	720	School Sponsored Athletics			
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	15,082.00	15,198.00
	910	Food Services			
		31XX Food Services			
			2XX Personal Services - Employee Benefits	14,488.00	18,394.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				584,553.00	576,895.00

Schedule Of Changes Worksheet

Beginning Fund Balance						327,344.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						584,020.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						576,895.00	(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)						334,469.00	(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
014 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	36,922.00
017 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	75,599.00
031 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	143,034.00
076 Shepherd PreSchool	
1900 Other Revenue from Local Sources	28,098.00
103 Vo Ed Carl Perkins Basic Grant	
4520 Carl Perkins (Federal Vo-Ed) - Competitive	11,985.00
107 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	93,974.00
109 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	5,251.00
110 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,685.00
111 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,339.00
112 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	798.00
113 Aggregate Reim/Indirects	
1510 Interest Earnings	1,924.00
1900 Other Revenue from Local Sources	11,624.00
113 Subtotal	13,548.00
120 IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	11,485.00
121 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	237,430.00
131 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	46,697.00
137 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,551.00
149 Quest Grant for Education	
1920 Contributions/Donations from Private Sources	50,534.00
160 Promethian Training	
1900 Other Revenue from Local Sources	4,750.00
161 Kautz Music	
1920 Contributions/Donations from Private Sources	32,535.00
162 Kautz Sound	



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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
162 Kautz Sound	
1920 Contributions/Donations from Private Sources	35,535.00
163 Ink Fund	
1900 Other Revenue from Local Sources	7,307.00
200 Student Restitution	
1900 Other Revenue from Local Sources	538.00
327 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
335 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	77,217.00
500 Medicaid (MAC) Revenue	
3355 Medicaid - Miscellaneous	5,937.00
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	17,769.00
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	1,296.00
800 Fire Donations	
1510 Interest Earnings	1,924.00
1920 Contributions/Donations from Private Sources	1,258.00
800 Subtotal	3,182.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	956,496.00

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

PRC Program Function Object	2012 Value
014 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	28,892.00
2XX Personal Services - Employee Benefits	4,780.00
3XX Purchased Professional and Technical Services	3,249.00
014 Subtotal	36,921.00
017 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	54,663.00
2XX Personal Services - Employee Benefits	8,404.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
017 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,860.00
5XX Other Purchased Services	1,178.00
6XX Supplies and Materials	3,939.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	4,699.00
2XX Personal Services - Employee Benefits	856.00
	75,599.00
031 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	106,097.00
2XX Personal Services - Employee Benefits	30,325.00
5XX Other Purchased Services	2,569.00
6XX Supplies and Materials	4,043.00
	143,034.00
076 Shepherd PreSchool	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	21,872.00
2XX Personal Services - Employee Benefits	6,226.00
	28,098.00
082 Miscellaneous State Grant	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	5,000.00
103 Vo Ed Carl Perkins Basic Grant	
452 Carl Perkins (Federal Vo-Ed) - Competitive	
1XXX Instruction	
3XX Purchased Professional and Technical Services	850.00
5XX Other Purchased Services	2,659.00
6XX Supplies and Materials	7,436.00
810 Dues and Fees	1,040.00
	11,985.00
107 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	69,123.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
121	Title I, Part C, Migrant Ed			
	425	Title I, Part C, Migrant Education		
		1XXX	Instruction	
			4XX Purchased Property Services	205.00
			5XX Other Purchased Services	22,580.00
			6XX Supplies and Materials	9,162.00
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	7,200.00
			2XX Personal Services - Employee Benefits	1,169.00
			3XX Purchased Professional and Technical Services	23,900.00
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	1,824.00
			2XX Personal Services - Employee Benefits	420.00
		26XX	Operation and Maintenance of Plant Services	
			1XX Personal Services - Salaries	661.00
			2XX Personal Services - Employee Benefits	148.00
		27XX	Student Transportation Services	
			1XX Personal Services - Salaries	6,310.00
			2XX Personal Services - Employee Benefits	930.00
			121 Subtotal	237,431.00
131	Title I, Part C, Migrant Ed			
	425	Title I, Part C, Migrant Education		
		1XXX	Instruction	
			1XX Personal Services - Salaries	16,287.00
			2XX Personal Services - Employee Benefits	3,853.00
			4XX Purchased Property Services	4,000.00
			5XX Other Purchased Services	3,704.00
			6XX Supplies and Materials	9,065.00
		221X	Improvement of Instruction Services	
			3XX Purchased Professional and Technical Services	3,750.00
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	768.00
			2XX Personal Services - Employee Benefits	667.00
			6XX Supplies and Materials	1,000.00
		26XX	Operation and Maintenance of Plant Services	
			1XX Personal Services - Salaries	422.00
			2XX Personal Services - Employee Benefits	61.00
		27XX	Student Transportation Services	
			1XX Personal Services - Salaries	2,629.00
			2XX Personal Services - Employee Benefits	490.00
			131 Subtotal	46,696.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
137 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	7,908.00
2XX Personal Services - Employee Benefits	1,643.00
	9,551.00
137 Subtotal	
138 Blue Ribbon Schools	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	156.00
6XX Supplies and Materials	1,595.00
	1,751.00
138 Subtotal	
141 Title V Part A	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	181.00
149 Quest Grant for Education	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	997.00
2XX Personal Services - Employee Benefits	186.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	49,351.00
	50,534.00
149 Subtotal	
160 Promethian Training	
170 Distance Learning	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,500.00
5XX Other Purchased Services	219.00
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	372.00
810 Dues and Fees	100.00
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	655.00
	8,846.00
160 Subtotal	
161 Kautz Music	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	875.00
2XX Personal Services - Employee Benefits	137.00
6XX Supplies and Materials	284.00
752 Subtotal	1,296.00
800 Fire Donations	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	313,888.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,311,267.00

Schedule Of Changes Worksheet

Beginning Fund Balance	508,855.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	956,496.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,311,267.00	(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)	154,084.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 Title II Part A	36,922.00	36,921.00	1.00
017 21st Century Community Learning	75,599.00	75,599.00	0.00
031 Title I, Part A, Improving Basic Programs	143,034.00	143,034.00	0.00
076 Shepherd PreSchool	28,098.00	28,098.00	0.00
082 Miscellaneous State Grant	0.00	5,000.00	-5,000.00
103 Vo Ed Carl Perkins Basic Grant	11,985.00	11,985.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
107 IDEA Part B (Trans from Coop)	93,974.00	93,974.00	0.00
109 Vo Ed Agriculture	5,251.00	6,983.00	-1,732.00
110 Vo Ed Business/Marketing	2,685.00	0.00	2,685.00
111 Vo Ed Family & Consumer Science	1,339.00	2,796.00	-1,457.00
112 Vo Ed Trades & Industry	798.00	0.00	798.00
113 Aggregate Reim/Indirects	13,548.00	12,847.00	701.00
120 IDEA Preschool (Trans from Coop)	11,485.00	11,485.00	0.00
121 Title I, Part C, Migrant Ed	237,430.00	237,431.00	-1.00
131 Title I, Part C, Migrant Ed	46,697.00	46,696.00	1.00
137 Title II Part A	9,551.00	9,551.00	0.00
138 Blue Ribbon Schools	0.00	1,751.00	-1,751.00
141 Title V Part A	0.00	181.00	-181.00
149 Quest Grant for Education	50,534.00	50,534.00	0.00
160 Promethian Training	4,750.00	8,846.00	-4,096.00
161 Kautz Music	32,535.00	30,151.00	2,384.00
162 Kautz Sound	35,535.00	35,535.00	0.00
163 Ink Fund	7,307.00	8,550.00	-1,243.00
200 Student Restitution	538.00	0.00	538.00
327 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
335 Medicaid	77,217.00	77,217.00	0.00
411 Capital Investment/Deferred Maintenance	0.00	37,649.00	-37,649.00
412 Kindergarten OTO	0.00	4,000.00	-4,000.00
500 Medicaid (MAC) Revenue	5,937.00	0.00	5,937.00
750 ARRA - IDEA Part B (Trans from Coop)	17,769.00	17,769.00	0.00
752 ARRA - Title I Part A	1,296.00	1,296.00	0.00
800 Fire Donations	3,182.00	313,888.00	-310,706.00
Total	956,496.00	1,311,267.00	-354,771.00



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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	15,990.00	16,787.00
1190 Penalties and Interest on Taxes	26.00	36.00
1340 Fees for Adult Education	2,721.00	2,239.00
1510 Interest Earnings	106.00	71.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,843.00	19,133.00

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	15,515.00	16,836.00
2XX Personal Services - Employee Benefits	96.00	1,104.00
5XX Other Purchased Services	1,761.00	0.00
6XX Supplies and Materials	1,876.00	6,251.00
810 Dues and Fees	0.00	675.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,248.00	24,866.00

Schedule Of Changes Worksheet

Beginning Fund Balance		9,034.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		19,133.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		24,866.00	(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)		3,301.00	(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	10,325.00	5,250.00
1510 Interest Earnings	225.00	145.00
3260 State Driver's Education Reimbursement	4,872.00	5,132.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,422.00	10,527.00

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	12,540.00	10,540.00
2XX Personal Services - Employee Benefits	78.00	57.00
5XX Other Purchased Services	466.00	180.00
6XX Supplies and Materials	1,731.00	2,524.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,815.00	13,301.00

Schedule Of Changes Worksheet

Beginning Fund Balance	19,360.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,527.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,301.00	(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)	16,586.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	15.00	9.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15.00	9.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,161.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,170.00	(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	270.00	175.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	270.00	175.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	21,387.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	175.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,562.00	(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
1110 District Tax Levy	60,282.00	60,622.00
1190 Penalties and Interest on Taxes	139.00	173.00
1510 Interest Earnings	0.00	53.00
3281 State Technology Aid	5,156.60	5,154.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,577.60	66,002.14

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	7,394.00
4XX Purchased Property Services	0.00	1,018.00
5XX Other Purchased Services	0.00	1,901.00
6XX Supplies and Materials	0.00	26,061.14
21XX Support Services - Students		
1XX Personal Services - Salaries	11,970.00	30,046.00
2XX Personal Services - Employee Benefits	2,964.00	7,031.00
3XX Purchased Professional and Technical Services	16,421.26	0.00
4XX Purchased Property Services	450.00	0.00
5XX Other Purchased Services	763.00	0.00
6XX Supplies and Materials	29,921.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	62,489.26	73,451.14



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						7,182.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,002.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,451.14	(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)						-267.00	(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	171.00	51.00
3445 State Combined Fund School Block Grant	9,805.48	9,805.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,976.48	9,856.48

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	400.00	4,089.00
5XX Other Purchased Services	9,255.00	2,938.00
6XX Supplies and Materials	2,920.00	3,348.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,575.00	10,375.48

Schedule Of Changes Worksheet

Beginning Fund Balance		7,210.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,856.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,375.48 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)		6,691.00 (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	654,175.02	648,391.00
1190 Penalties and Interest on Taxes	1,350.00	1,654.00
1510 Interest Earnings	23,050.00	25,211.07
3120 State Guaranteed Tax Base Aid	100,000.91	123,166.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	778,575.93	798,423.00

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	77,000.00	81,000.00
850 Interest on Debt	126,750.00	126,750.00
860 Agent Fees/Issuance Costs	1,100.00	1,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	204,850.00	208,850.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,247,240.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	798,423.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	208,850.00	(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)	1,836,813.00	(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	51,970.00	11,431.00
1900 Other Revenue from Local Sources	0.00	17,894.00
1910 Rentals	2,250.00	2,125.00
5200 Sale or Compensation for Loss of Assets	3,079,646.00	576,190.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,133,866.00	607,640.00

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

PRC Program Function Object	2011 Value	2012 Value
600 Extra Cost		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,047.00	0.00
2XX Personal Services - Employee Benefits	151.00	0.00
3XX Purchased Professional and Technical Services	4,189.00	0.00
6XX Supplies and Materials	19,473.00	0.00
7XX Property and Equipment Acquisition	65,000.00	0.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	32.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	460.00	0.00
2XX Personal Services - Employee Benefits	72.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	2,873.00	0.00
2XX Personal Services - Employee Benefits	447.00	0.00
3XX Purchased Professional and Technical Services	1,000.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,239.00	0.00
2XX Personal Services - Employee Benefits	252.00	0.00
3XX Purchased Professional and Technical Services	258,015.00	5,976.00
4XX Purchased Property Services	38,350.00	5,480.00
6XX Supplies and Materials	11,353.00	1,632.00
8XX Other Expenditures	869.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	3,556.00	0.00
2XX Personal Services - Employee Benefits	706.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	138,240.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
5XX Other Purchased Services	710.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
600	Extra Cost				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			7XX Property and Equipment Acquisition	40,000.00	0.00
			600 Subtotal	449,794.00	151,328.00
601	Replacement				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services	0.00	672.00
			6XX Supplies and Materials	321,411.00	42,635.00
			7XX Property and Equipment Acquisition	5,328.00	12,204.00
		222X	Educational Media Services		
			6XX Supplies and Materials	1,031.00	18,378.00
			7XX Property and Equipment Acquisition	8,039.00	0.00
		23XX	Support Services - General Administration		
			6XX Supplies and Materials	0.00	3,735.00
		24XX	Support Services - School Administration		
			6XX Supplies and Materials	0.00	5,571.00
		25XX	Support Services - Business		
			5XX Other Purchased Services	199.00	0.00
			6XX Supplies and Materials	0.00	13,723.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	5,330.00	3,397.00
			6XX Supplies and Materials	194,339.00	116,687.00
			7XX Property and Equipment Acquisition	7,400.00	28,555.00
	329	State Miscellaneous Grants			
		4XXX	Facilities Acquisition and Construction Services		
			6XX Supplies and Materials	0.00	59,334.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials	2,088.00	0.00
			7XX Property and Equipment Acquisition	0.00	20,194.00
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials	0.00	7,700.00
			601 Subtotal	545,165.00	332,785.00
602	New Building				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	15,000.00	0.00
			2XX Personal Services - Employee Benefits	2,438.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
602 New Building					
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	685.00	1,268.00
25XX Support Services - Business					
			5XX Other Purchased Services	163.00	0.00
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	3,884.00	4,148.00
			4XX Purchased Property Services	601.00	0.00
			6XX Supplies and Materials	11,223.00	33,389.00
			7XX Property and Equipment Acquisition	6,341.00	0.00
4XXX Facilities Acquisition and Construction Services					
			3XX Purchased Professional and Technical Services	0.00	6,354.00
			4XX Purchased Property Services	439.00	0.00
			7XX Property and Equipment Acquisition	11,182,947.00	392,769.00
910 Food Services					
31XX Food Services					
			6XX Supplies and Materials	0.00	474.00
602 Subtotal				11,223,721.00	438,402.00
604					
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			6XX Supplies and Materials	575.00	0.00
606 Elem					
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			3XX Purchased Professional and Technical Services	1,598.00	17,092.00
			4XX Purchased Property Services	6,043.00	6,963.00
			6XX Supplies and Materials	7,703.00	8,160.00
			7XX Property and Equipment Acquisition	15,650.00	0.00
4XXX Facilities Acquisition and Construction Services					
			3XX Purchased Professional and Technical Services	0.00	626.00
			7XX Property and Equipment Acquisition	435,433.00	196,752.00
606 Subtotal				466,427.00	229,593.00
607 Storage Shed					
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	5,766.00	0.00
			2XX Personal Services - Employee Benefits	1,212.00	0.00
			3XX Purchased Professional and Technical Services	1,139.00	2,347.00
			6XX Supplies and Materials	7,306.00	193.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
607	Storage Shed				
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		12,838.00	0.00
		607 Subtotal		<u>28,261.00</u>	<u>2,540.00</u>
608	CTE Building				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
		3XX Purchased Professional and Technical Services		33.00	11,985.00
		4XX Purchased Property Services		0.00	2,973.00
		6XX Supplies and Materials		434.00	3,225.00
		7XX Property and Equipment Acquisition		340,385.00	0.00
		4XXX Facilities Acquisition and Construction Services			
		3XX Purchased Professional and Technical Services		3,897.00	580.00
		6XX Supplies and Materials		226.00	0.00
		7XX Property and Equipment Acquisition		71,439.00	13,181.00
		608 Subtotal		<u>416,414.00</u>	<u>31,944.00</u>
609					
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		114,555.00	0.00
610	JH Demo				
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
		3XX Purchased Professional and Technical Services		0.00	2,925.00
		25XX Support Services - Business			
		5XX Other Purchased Services		706.00	0.00
		26XX Operation and Maintenance of Plant Services			
		3XX Purchased Professional and Technical Services		9,396.00	5,717.00
		4XX Purchased Property Services		0.00	3,590.00
		6XX Supplies and Materials		0.00	511.00
		7XX Property and Equipment Acquisition		0.00	329,280.00
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		5,187.00	0.00
		610 Subtotal		<u>15,289.00</u>	<u>342,023.00</u>
611	Parking Lot				
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
		5XX Other Purchased Services		0.00	368.00
		26XX Operation and Maintenance of Plant Services			



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
611	Parking Lot				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services	0.00	2,845.00
			4XX Purchased Property Services	0.00	600.00
			7XX Property and Equipment Acquisition	0.00	57,678.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	214,005.00
	611 Subtotal			<u>0.00</u>	<u>275,496.00</u>
612	Central Office Remodel				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			6XX Supplies and Materials	0.00	250.00
	25XX Support Services - Business				
			6XX Supplies and Materials	0.00	1,860.00
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	0.00	1,993.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	135,018.00
	612 Subtotal			<u>0.00</u>	<u>139,121.00</u>
613	Elem. Kitchen Remodel				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services	0.00	10,173.00
			6XX Supplies and Materials	0.00	452.00
	613 Subtotal			<u>0.00</u>	<u>10,625.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>13,260,201.00</u></u>	<u><u>1,953,857.00</u></u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,236,353.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						607,640.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,953,857.00	(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)						890,136.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	205.00	8.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	205.00	8.00

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	0.00	390.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	16,111.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,111.00	390.00

Schedule Of Changes Worksheet

Beginning Fund Balance		557.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		390.00 (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)
		175.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	208.00	128.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	208.00	128.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	15,698.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,826.00	(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
3250 Montana Digital Academy	11,903.53	18,972.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,903.53	18,972.00

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	9,600.00	15,300.00
2XX Personal Services - Employee Benefits	59.17	81.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,659.17	15,381.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,895.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,972.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,381.00	(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)	6,486.00	(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	483,887.00	473,688.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	483,887.00	473,688.00

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	482,053.00	539,259.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	482,053.00	539,259.00

Schedule Of Changes Worksheet

Beginning Fund Balance	237,273.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	473,688.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	539,259.00	(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)	171,702.00	(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	77,264.50	114,648.66
XX	39X 1XXX 112	Certified Teacher Staff Salaries	215,546.11	127,024.41
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	38,456.00	69,123.31
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	3,504.63
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	43,707.50	600.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,369,849.52	2,067,893.62
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	80,644.85	40,752.37
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,853.24	1,072.27
XX	XXX 26XX 41X	Energy Utility Services	180,735.59	160,738.22
XX	XXX 4XXX 710	Land	114,554.93	0.00
XX	XXX 4XXX 715	Land Improvements	313,477.47	509,195.82
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	11,768,690.48	894,656.68
XX	XXX 4XXX 73X	Major Equipment-New	5,187.12	35,535.50
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	74,706.00	38,572.00
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	112,761.95
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	112,761.95

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	37,584.82
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	162,376.38
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	431,898.00
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	348,400.00	0.00	0.00	0.00	
280	1XXX	2XX	62,999.00	0.00	0.00	0.00	
280	1XXX	3XX	365.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	833.00	0.00	0.00	0.00	
280	1XXX	6XX	6,898.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	12,403.00	0.00	0.00	0.00	
Totals			431,898.00	0.00	0.00	0.00	431,898.00

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	Adjustments	Additions	Removals	Ending Balance
Land	140,206.00	0.00	0.00	0.00	140,206.00
Land Improvements	0.00	0.00	782,736.00	0.00	782,736.00
Buildings	3,732,793.00	0.00	13,747,067.00	607,415.00	16,872,445.00
Machinery and Equipment	1,869,140.00	0.00	360,098.00	67,131.00	2,162,107.00
Construction in Progress	12,817,985.00	0.00	80,008.00	12,817,985.00	80,008.00
Totals at Historical Cost	18,560,124.00	0.00	14,969,909.00	13,492,531.00	20,037,502.00
Less Accumulated Depreciation For:					
Improvement Accum	0.00	0.00	5,762.00	0.00	5,762.00
Building Accum	1,264,219.00	-4.00	245,821.00	338,344.00	1,171,692.00
Machinery and Equipment Accum	1,025,319.00	0.00	157,102.00	67,131.00	1,115,290.00
Total Accumulated Depreciation	2,289,538.00	-4.00	408,685.00	405,475.00	2,292,744.00
Governmental Activities, Capital Assets, net	16,270,586.00	4.00	14,561,224.00	13,087,056.00	17,744,758.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	201,494.00	0.00	0.00
Support Services Staff (22XX)	1,608.00	0.00	0.00
General Administration (23XX)	2,407.00	0.00	0.00
School Administration (24XX)	3,120.00	0.00	0.00
Financial Administration (25XX)	1,631.00	0.00	0.00
Operations and Maintenance (26XX)	53,806.00	0.00	0.00
Transportation (27XX)	120,509.00	0.00	0.00
Food Service (31XX)	7,848.00	0.00	0.00
Extracurricular (34XX, 35XX)	16,262.00	0.00	0.00
Total Depreciation for FY2012	408,685.00	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							
09/11/2009	3,404,838.96	0.00	223,662.16	0.00	3,181,176.80	229,411.60	2,951,765.20
12/13/2000	111,000.00	0.00	54,000.00	0.00	57,000.00	57,000.00	0.00
09/11/2009	5,107,258.45	0.00	335,493.25	0.00	4,771,765.20	344,117.40	4,427,647.80
12/13/2000	56,000.00	0.00	27,000.00	0.00	29,000.00	29,000.00	0.00
Compensated Absences	191,514.00	21,418.00	0.00	0.00	212,932.00	0.00	212,932.00
Loans Payable	70,352.00	0.00	34,807.00	0.00	35,545.00	0.00	35,545.00
Other	3,000.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00
Total Governmental Activity							
Long-Term Liabilities	8,943,963.41	21,418.00	676,462.41	0.00	8,288,919.00	659,529.00	7,629,390.00

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

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