



Trustees' Financial Summary

FY2011-12

Submit ID: 0457-87091645

22 Jefferson County
0457 Jefferson H S

**** Recalculated ****

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: Lorie Carey

Phone #: (406) 225-3740

(Signature)

(Date)

Chair, Board of Trustees: Sabrina Steketee

(Signature)

(Date)

County Superintendent: Garry Pace

(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 #
015	State OTO Indian Education for All	STATE		state
018	State OTO Capital Invest & Deferred Maintenance	STATE		state
019	Northwest Regional Education Lab	LOCAL		
060	MT Developmental Center	LOCAL		
062	Vo Ed Business/Marketing	STATE	2204571111	State
063	Vo Ed Family & Consumer Science	STATE	2204571111	State
070	Career Pathways	LOCAL		
071	IDEA Part B (Trans from Coop)	FEDERAL	259697772011ALL	84.027A
072	Title I, Part A, Improving Basic Programs	FEDERAL	2204573112	84.010A
073	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204578112BG	84.048A
074	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL	2204573112b	84.013A
075	Key Personnel Music	LOCAL		
076	Key Personnel Service Learning	LOCAL		
077	Vo Ed Business/Marketing	STATE		State
078	Vo Ed Family & Consumer Science	STATE		State
079	Vo Ed Tech Ed/Industrial Arts	STATE		State
080	Project Unify Special Olympics	LOCAL		
081	Key Personnel Goal Setting	LOCAL		
082	Video Health Human Dev Focus	LOCAL		
083	IDEA Part B (Trans from Coop)	FEDERAL	259697772012ALL	84.027A
084	YRBS FCCLA (Bullying Grant)	LOCAL		
111	Board Discretion	LOCAL		
115	Reimbursed Training Expenses	LOCAL		
169	Quinn Trust	LOCAL		
327	Jobs for Montana Graduates	STATE		State
333	Riverside	LOCAL		
524	Medicaid	STATE	MED524	State
620	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	145,205.85	33,226.71	0.02	
02	Taxes Receivable - Real and Personal (120-149)	202,712.70	26,556.72		
03	Taxes Receivable - Protested (150-159)	76,336.34	12,067.44		
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	424,254.89	71,850.87	0.02	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	279,049.04	38,624.16		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	279,049.04	38,624.16		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	67,802.16			
48	Fund Balance for Budget	77,403.69	33,226.71	0.02	
52	TOTAL FUND BALANCE/EQUITY	145,205.85	33,226.71	0.02	
53	TOTAL LIABILITIES AND FUND BALANCE	424,254.89	71,850.87	0.02	



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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)	3,122.75	47,398.04	66,600.57	36,775.68
02	Taxes Receivable - Real and Personal (120-149)	48.48			4,433.33
03	Taxes Receivable - Protested (150-159)	104.61			1,110.12
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			7,975.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,275.84	47,398.04	74,575.57	42,319.13
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		0.02		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	153.09			5,543.45
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	153.09	0.02		5,543.45
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,090.46	
48	Fund Balance for Budget	3,122.75	47,398.02	70,485.11	36,775.68
52	TOTAL FUND BALANCE/EQUITY	3,122.75	47,398.02	74,575.57	36,775.68
53	TOTAL LIABILITIES AND FUND BALANCE	3,275.84	47,398.04	74,575.57	42,319.13



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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)	26,275.74			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,275.74			
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	26,275.74			
52	TOTAL FUND BALANCE/EQUITY	26,275.74			
53	TOTAL LIABILITIES AND FUND BALANCE	26,275.74			



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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)	567,799.89			
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	567,799.89			
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)	92,669.00			
48	Fund Balance for Budget	475,130.89			
52	TOTAL FUND BALANCE/EQUITY	567,799.89			
53	TOTAL LIABILITIES AND FUND BALANCE	567,799.89			



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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)	28,504.06	4,742.00		
02	Taxes Receivable - Real and Personal (120-149)	11,233.64			
03	Taxes Receivable - Protested (150-159)	3,966.65			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	43,704.35	4,742.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,200.29			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,200.29			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,698.78			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	26,805.28	4,742.00		
52	TOTAL FUND BALANCE/EQUITY	28,504.06	4,742.00		
53	TOTAL LIABILITIES AND FUND BALANCE	43,704.35	4,742.00		



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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)	1,050.00			
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	1,050.00			
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	1,050.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,050.00			
53	TOTAL LIABILITIES AND FUND BALANCE	1,050.00			



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Balance Sheet

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



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



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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)			93,312.09	
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			93,312.09	
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			93,312.09	
52	TOTAL FUND BALANCE/EQUITY			93,312.09	
53	TOTAL LIABILITIES AND FUND BALANCE			93,312.09	



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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)	105,776.33	37,495.61		
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	105,776.33	37,495.61		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	105,776.33	37,495.61		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	105,776.33	37,495.61		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	105,776.33	37,495.61		



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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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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	551,436.06	532,570.11
1112 District Levy - Personal Property	9,723.03	6,661.01
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,543.55	0.00
1190 Penalties and Interest on Taxes	2,118.18	2,044.01
1510 Interest Earnings	1,086.56	556.18
1900 Other Revenue from Local Sources	134.24	100.00
3110 Direct State Aid	640,993.50	734,744.27
3111 Quality Educator	61,478.82	55,139.29
3112 At Risk Student	0.00	1,820.44
3113 Indian Education For All	4,732.80	4,508.40
3114 American Indian Achievement Gap	400.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	67,741.06	65,645.72
3117 State Tuition for State Placement	45,550.30	35,213.26
3120 State Guaranteed Tax Base Aid	159,006.25	170,374.30
3444 State School Block Grant	118,464.73	118,464.73
3730 HB645 State Special Education Allowable Costs	1,766.77	0.00
6100 Material Prior Period Revenue Adjustments	-1,333.81	-1,996.29
7800 ARRA - State Fiscal Stabilization Fund	72,328.10	0.00
7810 Education Jobs Fund	60,457.30	861.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,809,627.44	1,727,707.16

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	386,930.36	499,949.60
2XX Personal Services - Employee Benefits	103,260.17	113,043.50
3XX Purchased Professional and Technical Services	630.58	343.06
4XX Purchased Property Services	7,799.50	6,023.86
5XX Other Purchased Services	5,365.18	3,956.39
6XX Supplies and Materials	21,380.20	22,705.03
8XX Other Expenditures	3,606.93	2,627.68
21XX Support Services - Students		
1XX Personal Services - Salaries	17,110.97	19,426.95
2XX Personal Services - Employee Benefits	3,395.29	3,706.21
5XX Other Purchased Services	59.39	27.50
6XX Supplies and Materials	1,433.21	1,370.57
222X Educational Media Services		
1XX Personal Services - Salaries	40,134.98	40,264.64
2XX Personal Services - Employee Benefits	4,472.48	3,711.54



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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				
	222X Educational Media Services				
			5XX Other Purchased Services	0.00	208.00
			6XX Supplies and Materials	3,128.52	4,178.65
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	26,582.96	36,853.70
			2XX Personal Services - Employee Benefits	9,591.22	10,511.45
			5XX Other Purchased Services	25,590.94	26,917.36
			6XX Supplies and Materials	468.05	408.75
			810 Dues and Fees	2,739.00	2,797.00
			8XX Other Expenditures	3,502.59	18,640.20
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	34,369.24	55,025.90
			2XX Personal Services - Employee Benefits	6,492.79	12,984.12
			5XX Other Purchased Services	4,794.35	6,244.45
			6XX Supplies and Materials	2,064.89	2,095.39
	25XX Support Services - Business				
			1XX Personal Services - Salaries	21,912.72	24,727.26
			2XX Personal Services - Employee Benefits	11,884.55	16,899.38
			3XX Purchased Professional and Technical Services	5,460.11	6,476.19
			5XX Other Purchased Services	1,119.69	832.17
			6XX Supplies and Materials	5,395.68	4,479.26
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	101,900.22	99,181.31
			2XX Personal Services - Employee Benefits	20,643.20	29,323.86
			3XX Purchased Professional and Technical Services	0.00	1,100.75
			4XX Purchased Property Services	218,922.05	99,543.17
			5XX Other Purchased Services	30.60	520.00
			6XX Supplies and Materials	79,933.49	58,935.07
			7XX Property and Equipment Acquisition	52.83	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	125,794.48	127,171.12
			2XX Personal Services - Employee Benefits	16,722.21	18,144.94
			3XX Purchased Professional and Technical Services	2,412.01	2,515.37
			5XX Other Purchased Services	44.26	0.00
			6XX Supplies and Materials	809.19	483.81
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	129,427.79	136,600.92
			2XX Personal Services - Employee Benefits	10,282.79	12,089.01
			4XX Purchased Property Services	1,365.75	1,685.19
			5XX Other Purchased Services	150.00	428.72
			6XX Supplies and Materials	19,139.59	24,208.67



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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
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	36,786.49	22,888.66
			2XX Personal Services - Employee Benefits	76.50	0.00
			5XX Other Purchased Services	17,165.15	22,089.62
			6XX Supplies and Materials	151.08	991.17
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	60,881.22	85,459.40
			2XX Personal Services - Employee Benefits	206.32	153.74
			4XX Purchased Property Services	0.00	950.00
			5XX Other Purchased Services	34,126.68	45,272.55
			6XX Supplies and Materials	11,669.36	5,557.26
			810 Dues and Fees	3,465.00	3,915.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	54,926.60	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	17,401.50	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	60,457.30	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	861.73
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	1,676.00	0.00
			6XX Supplies and Materials	6,200.44	3,860.61
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	11,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,793,496.64</u>	<u>1,762,367.41</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						286,059.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,727,707.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,762,367.41	(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	67,802.16	Less Last Year	173,995.67	(4b)		-106,193.51	
						-106,193.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						145,205.85	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	90,213.16	97,091.58
1112 District Levy - Personal Property	1,205.40	1,143.26
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,108.56	0.00
1190 Penalties and Interest on Taxes	292.33	320.50
1510 Interest Earnings	140.25	66.09
2220 County On-Schedule Trans Reimb	47,046.28	51,131.13
3210 State On-Schedule Trans Reimb	47,046.28	47,004.57
3444 State School Block Grant	9,596.54	9,596.54
6100 Material Prior Period Revenue Adjustments	-145.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	197,503.18	206,353.67

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	27,485.01	18,871.13
2XX Personal Services - Employee Benefits	5,683.87	1,878.68
24XX Support Services - School Administration		
1XX Personal Services - Salaries	5,499.00	18,688.50
2XX Personal Services - Employee Benefits	906.25	474.60
25XX Support Services - Business		
1XX Personal Services - Salaries	10,311.84	10,348.12
2XX Personal Services - Employee Benefits	5,526.25	2,128.99
27XX Student Transportation Services		
5XX Other Purchased Services	106,959.16	110,111.46
6XX Supplies and Materials	24,625.56	26,362.06
8XX Other Expenditures	22,452.75	23,480.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	209,449.69	212,343.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						39,216.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						206,353.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						212,343.54	(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)						33,226.71	(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
1900 Other Revenue from Local Sources	0.00	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.02

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.02	(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	
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	0.02	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	0.00	657.67
1112 District Levy - Personal Property	0.00	13.99
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	12.62	0.00
1190 Penalties and Interest on Taxes	0.00	0.34
1510 Interest Earnings	0.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13.08	672.00

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 5XX Other Purchased Services	260.00	780.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	260.00	780.00

Schedule Of Changes Worksheet

Beginning Fund Balance					3,230.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					672.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					780.00	(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)					3,122.75	(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	63.87	110.35
2240 County Retirement Distribution	182,493.23	184,863.84
6100 Material Prior Period Revenue Adjustments	-7,910.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	174,646.28	184,974.19

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	78,104.39	78,646.73
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,511.36	2,801.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,682.75	5,689.20
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,487.76	8,083.20
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,712.47	11,280.22
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,675.35	4,962.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	14,344.60	14,182.86
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,195.81	18,583.81
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,576.82	19,745.94
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	393.65	338.10
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	5,246.87	3,465.55
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	8,749.70	12,037.93



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

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

171,681.53

179,816.78

Schedule Of Changes Worksheet

Beginning Fund Balance						42,240.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						184,974.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						179,816.78	(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)						47,398.02	(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
070 Career Pathways	
1900 Other Revenue from Local Sources	615.03
072 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	31,006.00
073 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	16,170.00
074 Title I, Part D, Neglected, Delinquent & At-Risk Y	
4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	31,141.00
075 Key Personnel Music	
1900 Other Revenue from Local Sources	4,785.00
076 Key Personnel Service Learning	
1900 Other Revenue from Local Sources	5,000.00
077 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,065.00
078 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	2,938.00
079 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,469.00
080 Project Unify Special Olympics	
1900 Other Revenue from Local Sources	5,000.00
081 Key Personnel Goal Setting	
1900 Other Revenue from Local Sources	1,200.00
082 Video Health Human Dev Focus	
4650 Federal Miscellaneous Grants from OPI	400.00
083 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	7,975.00
084 YRBS FCCLA (Bullying Grant)	
1900 Other Revenue from Local Sources	2,000.00
111 Board Discretion	
1900 Other Revenue from Local Sources	400.00
5200 Sale or Compensation for Loss of Assets	1,684.82
6100 Material Prior Period Revenue Adjustments	1,095.07
111 Subtotal	3,179.89
115 Reimbursed Training Expenses	
1900 Other Revenue from Local Sources	129.96
169 Quinn Trust	
1900 Other Revenue from Local Sources	2,223.96
327 Jobs for Montana Graduates	
6100 Material Prior Period Revenue Adjustments	4.20



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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
063 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
5XX Other Purchased Services	724.82
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	344.90
	1,069.72
063 Subtotal	
072 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	21,237.88
2XX Personal Services - Employee Benefits	3,255.31
3XX Purchased Professional and Technical Services	457.30
5XX Other Purchased Services	1,123.94
24XX Support Services - School Administration	
1XX Personal Services - Salaries	4,579.20
2XX Personal Services - Employee Benefits	352.37
	31,006.00
072 Subtotal	
073 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	3,452.42
6XX Supplies and Materials	12,717.58
	16,170.00
073 Subtotal	
074 Title I, Part D, Neglected, Delinquent & At-Risk Y	
427 Title I, Part D, Neglected, Delinquent & At-Risk Youth	
1XXX Instruction	
1XX Personal Services - Salaries	26,526.95
2XX Personal Services - Employee Benefits	4,613.99
6XX Supplies and Materials	0.06
	31,141.00
074 Subtotal	
075 Key Personnel Music	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,785.00
076 Key Personnel Service Learning	
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
076 Key Personnel Service Learning	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	336.57
6XX Supplies and Materials	4,608.10
	4,944.67
076 Subtotal	
077 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
5XX Other Purchased Services	640.00
6XX Supplies and Materials	1,350.00
810 Dues and Fees	75.00
	2,065.00
077 Subtotal	
078 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
5XX Other Purchased Services	265.00
6XX Supplies and Materials	132.85
	397.85
078 Subtotal	
079 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
5XX Other Purchased Services	2,469.00
080 Project Unify Special Olympics	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	531.72
6XX Supplies and Materials	4,468.28
	5,000.00
080 Subtotal	
081 Key Personnel Goal Setting	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,200.00
083 IDEA Part B (Trans from Coop)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	7,975.00
111 Board Discretion	
1XX Regular Education Programs - Elementary/Secondary	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
111 Board Discretion	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
4XX Purchased Property Services	2,442.70
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,680.45
	4,123.15
111 Subtotal	
115 Reimbursed Training Expenses	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	302.08
169 Quinn Trust	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	2,223.96
327 Jobs for Montana Graduates	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
810 Dues and Fees	4.20
524 Medicaid	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	69,704.08
620 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
222X Educational Media Services	
1XX Personal Services - Salaries	12,089.53
2XX Personal Services - Employee Benefits	1,768.78
	13,858.31
620 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	220,614.37



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					94,093.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					203,633.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					220,614.37	(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	4,090.46	Less Last Year	6,627.57	(4b)	-2,537.11	
					-2,537.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					74,575.57	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 State OTO Indian Education for All	0.00	15,371.52	-15,371.52
018 State OTO Capital Invest & Deferred Maintenance	0.00	5,625.76	-5,625.76
019 Northwest Regional Education Lab	0.00	2.23	-2.23
060 MT Developmental Center	0.00	743.57	-743.57
062 Vo Ed Business/Marketing	0.00	432.27	-432.27
063 Vo Ed Family & Consumer Science	0.00	1,069.72	-1,069.72
070 Career Pathways	615.03	0.00	615.03
072 Title I, Part A, Improving Basic Programs	31,006.00	31,006.00	0.00
073 Vo Ed Carl Perkins Basic Grant	16,170.00	16,170.00	0.00
074 Title I, Part D, Neglected, Delinquent & At-Risk Y	31,141.00	31,141.00	0.00
075 Key Personnel Music	4,785.00	4,785.00	0.00
076 Key Personnel Service Learning	5,000.00	4,944.67	55.33
077 Vo Ed Business/Marketing	2,065.00	2,065.00	0.00
078 Vo Ed Family & Consumer Science	2,938.00	397.85	2,540.15
079 Vo Ed Tech Ed/Industrial Arts	2,469.00	2,469.00	0.00
080 Project Unify Special Olympics	5,000.00	5,000.00	0.00
081 Key Personnel Goal Setting	1,200.00	1,200.00	0.00
082 Video Health Human Dev Focus	400.00	0.00	400.00
083 IDEA Part B (Trans from Coop)	7,975.00	7,975.00	0.00
084 YRBS FCCLA (Bullying Grant)	2,000.00	0.00	2,000.00
111 Board Discretion	3,179.89	4,123.15	-943.26
115 Reimbursed Training Expenses	129.96	302.08	-172.12



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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
169 Quinn Trust	2,223.96	2,223.96	0.00
327 Jobs for Montana Graduates	4.20	4.20	0.00
333 Riverside	400.00	0.00	400.00
524 Medicaid	71,071.27	69,704.08	1,367.19
620 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,859.96	13,858.31	1.65
Total	203,633.27	220,614.37	-16,981.10



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	8,926.11	9,964.26
1112 District Levy - Personal Property	201.97	138.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	144.18	0.00
1190 Penalties and Interest on Taxes	34.66	33.97
1340 Fees for Adult Education	754.00	290.00
1510 Interest Earnings	89.51	95.48
6100 Material Prior Period Revenue Adjustments	-43.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,106.79	10,521.84

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	2,797.51	2,479.89
2XX Personal Services - Employee Benefits	1,421.77	1,588.91
3XX Purchased Professional and Technical Services	267.34	0.00
5XX Other Purchased Services	576.00	456.00
6XX Supplies and Materials	2,385.20	688.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,447.82	5,213.72

Schedule Of Changes Worksheet

Beginning Fund Balance		31,467.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,521.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,213.72	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		36,775.68	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0457-87091645

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**** Recalculated ****

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	7,622.50	3,925.00
1982 Summer Session - Driver's Education Fees	0.00	3,625.00
3260 State Driver's Education Reimbursement	5,468.10	5,309.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,090.60	12,859.11

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	0.00	1,686.08
4XX Purchased Property Services	407.95	485.90
6XX Supplies and Materials	2,423.41	511.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,831.36	2,683.40

Schedule Of Changes Worksheet

Beginning Fund Balance	16,139.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,859.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,683.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	39.95	(4b)
		-39.95
		-39.95 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,275.74	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2,904.17	2,180.17
2114 County Metal Mines License Taxes	0.00	154.44
2115 County Hard Rock Mining Impact Trust Reserve Proceeds	69,957.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,862.03	2,334.61

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	22,245.35
6XX Supplies and Materials	0.00	34,693.03
7XX Property and Equipment Acquisition	0.00	6,000.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	25,740.00
4XX Purchased Property Services	0.00	156,235.61
6XX Supplies and Materials	0.00	11,961.86
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	54,124.01
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	0.00	4,269.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	315,269.49



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**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						788,065.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,334.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						315,269.49	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	92,669.00	Less Last Year	0.00	(4b)		92,669.00	
						92,669.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						567,799.89	(5)



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	30,523.30	31,659.42
1112 District Levy - Personal Property	525.75	380.53
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	689.36	0.00
1190 Penalties and Interest on Taxes	115.39	112.26
1510 Interest Earnings	11.41	0.00
1900 Other Revenue from Local Sources	0.00	200.00
3281 State Technology Aid	1,938.19	1,854.88
6100 Material Prior Period Revenue Adjustments	-87.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,716.12	34,207.09

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	230.65	600.00
4XX Purchased Property Services	0.00	153.04
5XX Other Purchased Services	416.29	1,471.62
6XX Supplies and Materials	31,597.38	22,582.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,244.32	24,807.24

Schedule Of Changes Worksheet

Beginning Fund Balance	17,405.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,207.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,807.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	1,698.78	
Less Last Year	0.00	(4b)
	1,698.78	
	1,698.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,504.06	(5)



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**** Recalculated ****

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
3445 State Combined Fund School Block Grant	4,742.00	4,742.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,742.00	4,742.00

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	0.00	32,390.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	32,390.41

Schedule Of Changes Worksheet

Beginning Fund Balance	32,390.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,742.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,390.41	(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)	4,742.00	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	97,980.54	0.00
1XXX Revenues from Student Activities	0.00	105,599.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,980.54	105,599.85

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	87,007.56	108,867.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	87,007.56	108,867.77

Schedule Of Changes Worksheet

Beginning Fund Balance	96,580.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105,599.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,867.77	(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)	93,312.09	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	73,001.67	84,066.03
XX	39X 1XXX 112	Certified Teacher Staff Salaries	129,427.79	136,600.92
XX	427 1XXX 112	Certified Teacher Staff Salaries	16,391.33	26,526.95
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	21,138.63	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	536,098.33	559,216.33
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,188.45	7,100.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	111.44	172.62
XX	XXX 26XX 41X	Energy Utility Services	80,338.54	61,032.69
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	54,124.01
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	260.00	780.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,669.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,669.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,889.06
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,043.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	148,315.24
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	127,171.12	0.00	0.00	0.00	
280	1XXX	2XX	18,144.94	0.00	0.00	0.00	
280	1XXX	3XX	2,515.37	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	483.81	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	0.00	0.00	0.00	0.00	
Totals			148,315.24	0.00	0.00	0.00	148,315.24

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	234,332.67	0.00	0.00	141,080.00	93,252.67
*** Land Improvements	0.00	0.00	141,080.00	0.00	141,080.00
Buildings	3,182,137.38	0.00	0.00	0.00	3,182,137.38
*** Machinery and Equipment	134,466.39	0.00	6,000.00	0.00	140,466.39
*** Construction in Progress	0.00	0.00	209.00	0.00	209.00
Totals at Historical Cost	3,550,936.44	0.00	147,289.00	141,080.00	3,557,145.44
Less Accumulated Depreciation For:					
Improvement Accum	0.00	0.00	63,300.00	0.00	63,300.00
Building Accum	1,785,992.00	0.00	77,934.00	0.00	1,863,926.00
Machinery and Equipment Accum	88,878.00	0.00	12,097.00	0.00	100,975.00
Total Accumulated Depreciation	1,874,870.00	0.00	153,331.00	0.00	2,028,201.00
Governmental Activities, Capital Assets, net	1,676,066.44	0.00	-6,042.00	141,080.00	1,528,944.44

* 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)	68,300.00	0.00	0.00
General Administration (23XX)	1,476.00	0.00	0.00
Operations and Maintenance (26XX)	2,780.00	0.00	0.00
Extracurricular (34XX, 35XX)	80,775.00	0.00	0.00
Total Depreciation for FY2012	153,331.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	111,353.47	0.00	0.00	1,064.47	110,289.00	0.00	110,289.00
Other Post Employment Benefits	0.00	57,642.00	0.00	0.00	57,642.00	0.00	57,642.00
Other	43,865.00	0.00	0.00	15,325.00	28,540.00	10,641.00	17,899.00
Total Governmental Activity							
Long-Term Liabilities	155,218.47	57,642.00	0.00	16,389.47	196,471.00	10,641.00	185,830.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* 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.