



Trustees' Financial Summary

FY2011-12

Submit ID: 0060-06493995

05 Carbon County
0060 Joliet Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Jeanne Carroll

Phone #: (406) 962-3541

(Signature)

(Date)

Chair, Board of Trustees: Melvin Stene

(Signature)

(Date)

County Superintendent: Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
005	Title I, Part A, Improving Basic Programs	FEDERAL	00500603112	84.010A
007	Title I, Part A, Improving Basic Programs	FEDERAL	00500603111	84.010A
008	Miscellaneous Interest	LOCAL		
009	Expedition Yellowstone	LOCAL		
027	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110573	84.358A
029	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100573	84.358A
035	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	00500601411	84.367
038	State OTO Indian Education for All	STATE		state
040	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
065	Title I, Part A, Improvement Grants	FEDERAL	AYP	84.010
066	Title I, Part A, Improvement Grants	FEDERAL	AYP	84.010
072	Boyd	LOCAL		
090	Medicaid	STATE		State



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	199,962.00	14,951.00	79,311.00	31,823.00
02	Taxes Receivable - Real and Personal (120-149)	11,088.00	725.00	682.00	
03	Taxes Receivable - Protested (150-159)	6,131.00	279.00	306.00	
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	217,181.00	15,955.00	80,299.00	31,823.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	17,219.00	1,004.00	988.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,219.00	1,004.00	988.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	49,939.00			
48	Fund Balance for Budget	150,023.00	14,951.00	79,311.00	31,823.00
52	TOTAL FUND BALANCE/EQUITY	199,962.00	14,951.00	79,311.00	31,823.00
53	TOTAL LIABILITIES AND FUND BALANCE	217,181.00	15,955.00	80,299.00	31,823.00



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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)		118,730.00	188,156.00	
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)			3,106.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		118,730.00	191,262.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			3,817.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			3,817.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,464.00	
48	Fund Balance for Budget		118,730.00	183,981.00	
52	TOTAL FUND BALANCE/EQUITY		118,730.00	187,445.00	
53	TOTAL LIABILITIES AND FUND BALANCE		118,730.00	191,262.00	



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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)				6,477.00
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)				
20	TOTAL ASSETS AND OTHER DEBITS				6,477.00
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				6,477.00
52	TOTAL FUND BALANCE/EQUITY				6,477.00
53	TOTAL LIABILITIES AND FUND BALANCE				6,477.00



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ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)	24,303.00	17,130.00		19,849.00
02	Taxes Receivable - Real and Personal (120-149)	106.00			4,567.00
03	Taxes Receivable - Protested (150-159)	80.00			1,368.00
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	24,489.00	17,130.00		25,784.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	186.00			5,935.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	186.00			5,935.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	24,303.00	17,130.00		19,849.00
52	TOTAL FUND BALANCE/EQUITY	24,303.00	17,130.00		19,849.00
53	TOTAL LIABILITIES AND FUND BALANCE	24,489.00	17,130.00		25,784.00



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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)	1,284.00			
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	1,284.00			
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	1,284.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,284.00			
53	TOTAL LIABILITIES AND FUND BALANCE	1,284.00			



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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)		116,203.00		
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		116,203.00		
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		116,203.00		
52	TOTAL FUND BALANCE/EQUITY		116,203.00		
53	TOTAL LIABILITIES AND FUND BALANCE		116,203.00		



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	366,262.00	464,615.00
1190 Penalties and Interest on Taxes	2,441.00	935.00
1510 Interest Earnings	1,393.00	1,231.00
1900 Other Revenue from Local Sources	1,074.64	3,087.05
3110 Direct State Aid	538,222.58	640,346.61
3111 Quality Educator	73,403.46	67,152.15
3112 At Risk Student	0.00	4,475.42
3113 Indian Education For All	5,079.60	5,059.20
3114 American Indian Achievement Gap	800.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	34,815.95	37,336.40
3120 State Guaranteed Tax Base Aid	236,150.88	218,613.12
3444 State School Block Grant	75,388.01	75,388.01
3460 Montana Oil and Gas Tax	0.00	477.00
3730 HB645 State Special Education Allowable Costs	2,081.05	0.00
6100 Material Prior Period Revenue Adjustments	4,310.00	0.00
7800 ARRA - State Fiscal Stabilization Fund	60,731.69	0.00
7810 Education Jobs Fund	50,764.14	751.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,452,918.00	1,520,266.98

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	630,501.17	762,939.00
2XX Personal Services - Employee Benefits	122,463.00	109,975.00
3XX Purchased Professional and Technical Services	7,768.00	7,238.00
4XX Purchased Property Services	1,006.00	0.00
5XX Other Purchased Services	13.00	6.00
6XX Supplies and Materials	24,833.00	85,564.00
810 Dues and Fees	3,269.00	687.96
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	43,039.00	41,030.00
2XX Personal Services - Employee Benefits	3,281.00	3,178.00
6XX Supplies and Materials	527.00	1,096.00
8XX Other Expenditures	740.00	3,018.00
222X Educational Media Services		
1XX Personal Services - Salaries	22,586.00	23,380.00
2XX Personal Services - Employee Benefits	2,556.00	2,845.00
4XX Purchased Property Services	296.00	0.00
6XX Supplies and Materials	4,332.00	2,221.00



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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				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	24,050.00	24,050.00
			2XX Personal Services - Employee Benefits	4,157.00	4,756.00
			3XX Purchased Professional and Technical Services	2,907.00	2,630.00
			4XX Purchased Property Services	530.00	0.00
			5XX Other Purchased Services	814.00	928.00
			6XX Supplies and Materials	4,813.00	4,664.00
			7XX Property and Equipment Acquisition	10,032.00	3,208.00
			8XX Other Expenditures	1,377.00	2,660.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	60,132.00	53,167.00
			2XX Personal Services - Employee Benefits	14,457.00	10,593.00
			3XX Purchased Professional and Technical Services	83.00	0.00
			5XX Other Purchased Services	675.00	0.00
			6XX Supplies and Materials	2,590.00	522.00
			810 Dues and Fees	41.00	157.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	20,569.00	16,421.00
			2XX Personal Services - Employee Benefits	0.00	2,649.00
			3XX Purchased Professional and Technical Services	2,163.00	8,294.00
			4XX Purchased Property Services	130.00	0.00
			5XX Other Purchased Services	18,974.00	20,884.00
			6XX Supplies and Materials	6,132.00	9,916.00
			7XX Property and Equipment Acquisition	3,208.00	0.00
			8XX Other Expenditures	9,185.00	5,670.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	55,844.00	58,443.00
			2XX Personal Services - Employee Benefits	25,312.00	29,449.00
			3XX Purchased Professional and Technical Services	1,904.00	851.00
			4XX Purchased Property Services	56,582.00	64,136.00
			6XX Supplies and Materials	1,678.00	2,263.00
			810 Dues and Fees	987.00	772.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	60,441.00	56,308.00
			2XX Personal Services - Employee Benefits	6,597.00	6,601.00
			3XX Purchased Professional and Technical Services	2,916.00	8,784.00
			6XX Supplies and Materials	2,827.00	3,565.00
			8XX Other Expenditures	199.00	75.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	4,059.00	4,107.00
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				



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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
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,000.00	0.00
			5XX Other Purchased Services	203.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	31,518.00	26,011.00
			2XX Personal Services - Employee Benefits	0.00	165.00
			3XX Purchased Professional and Technical Services	40.00	0.00
			4XX Purchased Property Services	600.00	227.00
			6XX Supplies and Materials	936.00	2,599.00
			8XX Other Expenditures	295.00	85.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	60,731.69	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	50,764.14	228.02
			2XX Personal Services - Employee Benefits	0.00	523.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	17,454.00	14,940.00
			2XX Personal Services - Employee Benefits	2,105.00	1,632.00
			4XX Purchased Property Services	83.00	0.00
			6XX Supplies and Materials	924.00	2,323.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	31,204.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,444,229.00	1,529,637.98



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						175,014.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,520,266.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,529,637.98	(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	49,939.00	Less Last Year	15,620.00	(4b)		34,319.00	
						34,319.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						199,962.00	(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	44,493.00	30,245.00
1190 Penalties and Interest on Taxes	155.00	92.00
1510 Interest Earnings	85.00	38.00
1900 Other Revenue from Local Sources	22.25	12.36
2220 County On-Schedule Trans Reimb	29,518.00	33,507.00
3210 State On-Schedule Trans Reimb	29,518.42	33,507.31
3444 State School Block Grant	1,516.33	1,516.33
6100 Material Prior Period Revenue Adjustments	378.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,686.00	98,918.00

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		
1XX Personal Services - Salaries	57,922.00	61,560.00
2XX Personal Services - Employee Benefits	8,403.00	6,895.00
3XX Purchased Professional and Technical Services	385.00	665.00
4XX Purchased Property Services	12,007.00	7,924.00
5XX Other Purchased Services	21.00	1,490.00
6XX Supplies and Materials	22,606.00	23,529.00
8XX Other Expenditures	251.00	172.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	1,776.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	101,595.00	104,011.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						20,044.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98,918.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,011.00	(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)						14,951.00	(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	31,432.00	28,354.00
1190 Penalties and Interest on Taxes	120.00	62.00
1510 Interest Earnings	263.00	418.00
1900 Other Revenue from Local Sources	11.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,826.00	28,834.00

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	50,477.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,834.00	(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)	79,311.00	(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
1510 Interest Earnings	160.00	0.00
1611 National School Lunch Program	65,489.00	75,861.00
1900 Other Revenue from Local Sources	87.00	335.00
3220 State Food Services Match	385.00	192.00
4550 Federal Child Nutrition	49,261.00	52,839.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	115,382.00	129,227.00

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	25,279.00	26,091.00
4XX Purchased Property Services	584.00	326.00
5XX Other Purchased Services	108.00	957.00
6XX Supplies and Materials	82,933.00	82,897.00
8XX Other Expenditures	3,889.00	3,699.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	112,793.00	113,970.00

Schedule Of Changes Worksheet

Beginning Fund Balance		16,566.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		129,227.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		113,970.00	(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)		31,823.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,199.00	876.00
1900 Other Revenue from Local Sources	0.00	311.00
2240 County Retirement Distribution	128,942.00	175,439.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,141.00	176,626.00

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	118,206.00	122,804.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,954.00	2,596.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,952.00	7,144.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,657.00	3,657.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,448.00	3,526.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,969.00	2,354.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,318.00	7,855.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,292.00	6,627.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,011.00	7,547.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	765.00	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	3,380.00	3,030.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,986.00	4,667.00



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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:

170,938.00

171,807.00

Schedule Of Changes Worksheet

Beginning Fund Balance						113,911.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						176,626.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						171,807.00	(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)						118,730.00	(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
005 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	44,126.00
007 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	4,168.00
008 Miscellaneous Interest	
1510 Interest Earnings	1,230.00
1900 Other Revenue from Local Sources	1,092.00
008 Subtotal	2,322.00
009 Expedition Yellowstone	
1900 Other Revenue from Local Sources	8,101.00
027 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,564.00
029 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,399.00
035 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,058.00
040 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,099.00
065 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	3,611.00
066 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	3,897.00
072 Boyd	
1900 Other Revenue from Local Sources	67.00
090 Medicaid	
3355 Medicaid - Miscellaneous	1,697.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,109.00

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

PRC Program Function Object	2012 Value
005 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	37,044.00
2XX Personal Services - Employee Benefits	4,942.00
3XX Purchased Professional and Technical Services	1,913.00
8XX Other Expenditures	227.00



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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
005 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
005 Subtotal	44,126.00
007 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,668.00
2XX Personal Services - Employee Benefits	500.00
007 Subtotal	4,168.00
009 Expedition Yellowstone	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	47.00
8XX Other Expenditures	7,885.00
009 Subtotal	7,932.00
027 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	13,497.00
2XX Personal Services - Employee Benefits	2,068.00
6XX Supplies and Materials	999.00
027 Subtotal	16,564.00
029 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	710.00
4XX Purchased Property Services	889.00
6XX Supplies and Materials	1,800.00
029 Subtotal	3,399.00
035 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	5,547.00
2XX Personal Services - Employee Benefits	511.00
035 Subtotal	6,058.00
038 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
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
038 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	402.00
040 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	13,577.00
2XX Personal Services - Employee Benefits	1,837.00
5XX Other Purchased Services	2,683.00
040 Subtotal	18,097.00
072 Boyd	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	56.00
6XX Supplies and Materials	3,464.00
072 Subtotal	3,520.00
090 Medicaid	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	6,309.00
2XX Personal Services - Employee Benefits	3,406.00
5XX Other Purchased Services	3,819.00
090 Subtotal	13,534.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	117,800.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						190,544.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						112,109.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						117,800.00	(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	3,464.00	Less Last Year	872.00	(4b)		2,592.00	
						2,592.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						187,445.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
005 Title I, Part A, Improving Basic Programs	44,126.00	44,126.00	0.00
007 Title I, Part A, Improving Basic Programs	4,168.00	4,168.00	0.00
008 Miscellaneous Interest	2,322.00	0.00	2,322.00
009 Expedition Yellowstone	8,101.00	7,932.00	169.00
027 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	16,564.00	16,564.00	0.00
029 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	3,399.00	3,399.00	0.00
035 Title II, Part A, Teacher/Principal Train/Recruit	6,058.00	6,058.00	0.00
038 State OTO Indian Education for All	0.00	402.00	-402.00
040 Title II, Part A, Teacher/Principal Train/Recruit	18,099.00	18,097.00	2.00
065 Title I, Part A, Improvement Grants	3,611.00	0.00	3,611.00
066 Title I, Part A, Improvement Grants	3,897.00	0.00	3,897.00
072 Boyd	67.00	3,520.00	-3,453.00
090 Medicaid	1,697.00	13,534.00	-11,837.00
Total	112,109.00	117,800.00	-5,691.00



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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	53.00	44.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53.00	44.00

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	70.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	70.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	6,433.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.00	(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)	6,477.00	(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	4,340.00	4,179.00
1190 Penalties and Interest on Taxes	23.00	10.00
1510 Interest Earnings	210.00	165.96
1900 Other Revenue from Local Sources	3.16	0.00
3281 State Technology Aid	1,620.84	1,612.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,197.00	5,967.00

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		
3XX Purchased Professional and Technical Services	514.00	1,433.00
6XX Supplies and Materials	1,714.00	5,543.00
8XX Other Expenditures	0.00	1,786.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,228.00	8,762.00

Schedule Of Changes Worksheet

Beginning Fund Balance	27,098.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,967.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,762.00	(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)	24,303.00	(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	128.00	202.00
1900 Other Revenue from Local Sources	925.24	347.24
3445 State Combined Fund School Block Grant	2,008.76	2,008.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,062.00	2,558.00

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		
6XX Supplies and Materials	489.00	0.00
7XX Property and Equipment Acquisition	9,577.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,066.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		14,572.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,558.00	(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)
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)		17,130.00	(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	92,812.00	95,499.00
1190 Penalties and Interest on Taxes	554.00	295.00
1510 Interest Earnings	353.00	371.44
1900 Other Revenue from Local Sources	62.02	0.00
3120 State Guaranteed Tax Base Aid	20,746.98	20,545.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	114,528.00	116,710.50

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	80,000.00	85,000.00
850 Interest on Debt	37,768.00	35,167.50
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,068.00	120,467.50

Schedule Of Changes Worksheet

Beginning Fund Balance		23,606.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		116,710.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		120,467.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a) 0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b) 0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		19,849.00	(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	11.00	9.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11.00	9.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	443.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	443.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,275.00	(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)	1,284.00	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	712.00	0.00
1900 Other Revenue from Local Sources	131,810.00	0.00
5300 Operating Transfers from Other Funds	0.00	31,204.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	84,999.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	132,522.00	116,203.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	18,441.00	0.00
2XX Personal Services - Employee Benefits	2,184.00	0.00
3XX Purchased Professional and Technical Services	3,626.00	0.00
5XX Other Purchased Services	77,761.00	0.00
6XX Supplies and Materials	17,271.00	0.00
8XX Other Expenditures	601.00	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	77,955.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	119,884.00	77,955.00

Schedule Of Changes Worksheet

Beginning Fund Balance	77,955.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116,203.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,955.00	(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)
	116,203.00	(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	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	807,438.00	881,644.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,167.44	3,564.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	32,498.69	43,247.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	37,336.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	37,336.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,444.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	53,764.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	79,365.00
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%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	56,308.00	0.00	0.00	0.00	
280	1XXX	2XX	6,601.00	0.00	0.00	0.00	
280	1XXX	3XX	8,784.00	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	3,565.00	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	4,107.00	0.00	0.00	0.00	
Totals			79,365.00	0.00	0.00	0.00	79,365.00

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.



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	10,485.00	0.00	0.00	0.00	10,485.00
Buildings	2,225,428.00	0.00	0.00	0.00	2,225,428.00
Machinery and Equipment	442,301.00	0.00	0.00	0.00	442,301.00
Construction in Progress	3,075.00	0.00	0.00	0.00	3,075.00
Totals at Historical Cost	2,681,289.00	0.00	0.00	0.00	2,681,289.00
Less Accumulated Depreciation For:					
Building Accum	555,556.00	0.00	0.00	0.00	555,556.00
Machinery and Equipment Accum	237,250.00	0.00	0.00	0.00	237,250.00
Total Accumulated Depreciation	792,806.00	0.00	0.00	0.00	792,806.00
Governmental Activities, Capital Assets, net	1,888,483.00	0.00	0.00	0.00	1,888,483.00

* 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
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Total Depreciation for FY2012

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
03/15/2003	920,000.00	0.00	85,000.00	0.00	835,000.00	90,000.00	745,000.00
Compensated Absences	77,027.00	0.00	0.00	0.00	77,027.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	997,027.00	0.00	85,000.00	0.00	912,027.00	90,000.00	745,000.00

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

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