



Trustees' Financial Summary

FY2011-12

Submit ID: 0061-49577863

05 Carbon County

0061 Joliet H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: 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 #
001	Carl Perkins	STATE		
002	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
003	State Vo-Ed	STATE		
005	State VoEd Agriculture	STATE		
011	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
013	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
014	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
025	Interest Income	LOCAL		
030	Medicaid	STATE		State
067	Title I, Part A, Improvement Grants	FEDERAL	AYP	84.010
110	Advancing Agriculture Education Program	STATE		NA



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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)	159,484.00	15,785.00	115,022.00	
02	Taxes Receivable - Real and Personal (120-149)	8,435.00	992.00	864.00	
03	Taxes Receivable - Protested (150-159)	4,362.00	132.00	312.00	
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	172,281.00	16,909.00	116,198.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,797.00	1,124.00	1,176.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,797.00	1,124.00	1,176.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	47,823.00	1,706.00		
48	Fund Balance for Budget	111,661.00	14,079.00	115,022.00	
52	TOTAL FUND BALANCE/EQUITY	159,484.00	15,785.00	115,022.00	
53	TOTAL LIABILITIES AND FUND BALANCE	172,281.00	16,909.00	116,198.00	



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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)	3,809.00	81,060.00	73,860.00	1,414.00
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	3,809.00	81,060.00	73,860.00	1,414.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			16,502.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			16,502.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,809.00	81,060.00	57,358.00	1,414.00
52	TOTAL FUND BALANCE/EQUITY	3,809.00	81,060.00	57,358.00	1,414.00
53	TOTAL LIABILITIES AND FUND BALANCE	3,809.00	81,060.00	73,860.00	1,414.00



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,175.00			3,846.00
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	14,175.00			3,846.00
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	14,175.00			3,846.00
52	TOTAL FUND BALANCE/EQUITY	14,175.00			3,846.00
53	TOTAL LIABILITIES AND FUND BALANCE	14,175.00			3,846.00



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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)	21,459.00	18,865.00		19,633.00
02	Taxes Receivable - Real and Personal (120-149)	124.00			3,644.00
03	Taxes Receivable - Protested (150-159)	73.00			2,065.00
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	21,656.00	18,865.00		25,342.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	197.00			5,709.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	197.00			5,709.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	21,459.00	18,865.00		19,633.00
52	TOTAL FUND BALANCE/EQUITY	21,459.00	18,865.00		19,633.00
53	TOTAL LIABILITIES AND FUND BALANCE	21,656.00	18,865.00		25,342.00



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,674.00			
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	21,674.00			
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	21,674.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,674.00			
53	TOTAL LIABILITIES AND FUND BALANCE	21,674.00			



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			105,454.00	
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			105,454.00	
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			105,454.00	
52	TOTAL FUND BALANCE/EQUITY			105,454.00	
53	TOTAL LIABILITIES AND FUND BALANCE			105,454.00	



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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)		19,162.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		19,162.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		19,162.00		
35	TOTAL LIABILITIES		19,162.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		19,162.00		



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	271,839.00	283,416.00
1190 Penalties and Interest on Taxes	1,469.00	565.00
1510 Interest Earnings	1,167.00	1,211.00
1900 Other Revenue from Local Sources	2,294.36	2,892.51
3110 Direct State Aid	425,954.97	497,401.90
3111 Quality Educator	37,264.50	41,371.20
3112 At Risk Student	0.00	1,609.09
3113 Indian Education For All	2,856.00	2,774.40
3114 American Indian Achievement Gap	200.00	400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	28,428.86	32,979.55
3120 State Guaranteed Tax Base Aid	204,206.38	202,649.55
3444 State School Block Grant	50,693.80	50,693.80
3460 Montana Oil and Gas Tax	0.00	368.00
3730 HB645 State Special Education Allowable Costs	1,189.17	0.00
6100 Material Prior Period Revenue Adjustments	879.00	0.00
7800 ARRA - State Fiscal Stabilization Fund	48,063.69	0.00
7810 Education Jobs Fund	40,175.27	583.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,116,681.00	1,118,915.37

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	281,808.04	375,030.00
2XX Personal Services - Employee Benefits	59,478.00	60,969.00
3XX Purchased Professional and Technical Services	8,338.00	7,901.00
4XX Purchased Property Services	1,789.00	6,243.00
5XX Other Purchased Services	286.00	1,805.00
6XX Supplies and Materials	36,626.00	27,266.00
810 Dues and Fees	2,160.00	3,951.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	23,748.00	24,772.00
2XX Personal Services - Employee Benefits	3,130.00	3,186.00
6XX Supplies and Materials	7.00	706.00
810 Dues and Fees	706.00	560.00
222X Educational Media Services		
1XX Personal Services - Salaries	22,748.00	22,587.00
2XX Personal Services - Employee Benefits	2,556.00	2,844.00
6XX Supplies and Materials	2,608.00	1,889.00
23XX Support Services - General Administration		



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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	4,344.00	4,756.00
			3XX Purchased Professional and Technical Services	3,799.00	1,567.00
			4XX Purchased Property Services	369.00	0.00
			5XX Other Purchased Services	1,000.00	1,288.00
			6XX Supplies and Materials	4,300.00	5,170.00
			7XX Property and Equipment Acquisition	12,877.00	0.00
			8XX Other Expenditures	613.00	2,524.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	64,409.00	69,025.00
			2XX Personal Services - Employee Benefits	7,014.00	842.00
			3XX Purchased Professional and Technical Services	83.00	0.00
			4XX Purchased Property Services	800.00	0.00
			5XX Other Purchased Services	1,314.00	519.00
			6XX Supplies and Materials	4,122.00	3,047.00
			810 Dues and Fees	394.00	775.00
25XX Support Services - Business					
			1XX Personal Services - Salaries	20,569.00	16,421.00
			2XX Personal Services - Employee Benefits	10,233.00	6,660.00
			3XX Purchased Professional and Technical Services	2,243.00	5,092.00
			4XX Purchased Property Services	110.00	0.00
			5XX Other Purchased Services	17,087.00	18,114.00
			6XX Supplies and Materials	5,139.00	6,181.00
			8XX Other Expenditures	8,339.00	3,872.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	55,586.00	60,488.00
			2XX Personal Services - Employee Benefits	22,600.00	26,491.00
			3XX Purchased Professional and Technical Services	2,036.00	959.00
			4XX Purchased Property Services	118,625.00	68,942.00
			6XX Supplies and Materials	6,779.00	2,506.00
			7XX Property and Equipment Acquisition	2,845.00	0.00
			810 Dues and Fees	1,927.00	547.00
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	3,259.00	49,350.00
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	39,038.00	50,531.00
			2XX Personal Services - Employee Benefits	4,703.00	5,463.00
			3XX Purchased Professional and Technical Services	25.00	200.00
			6XX Supplies and Materials	2,271.00	1,297.00
			810 Dues and Fees	199.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives					



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,319.00	2,252.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	65,956.00	55,179.00
			2XX Personal Services - Employee Benefits	0.00	7.00
			3XX Purchased Professional and Technical Services	120.00	0.00
			4XX Purchased Property Services	2,240.00	2,956.00
			5XX Other Purchased Services	14,063.00	5,096.00
			6XX Supplies and Materials	19,364.00	12,831.00
			8XX Other Expenditures	5,405.00	5,110.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	48,063.69	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	40,175.27	0.00
			2XX Personal Services - Employee Benefits	0.00	583.37
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	11,303.00	11,360.00
			2XX Personal Services - Employee Benefits	2,198.00	3,623.00
			5XX Other Purchased Services	543.00	0.00
			6XX Supplies and Materials	0.00	1,364.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	52,792.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,110,839.00	1,129,539.37



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						213,236.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,118,915.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,129,539.37	(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	47,823.00	Less Last Year	90,951.00	(4b)		-43,128.00	
						-43,128.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						159,484.00	(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	30,625.00	31,479.00
1190 Penalties and Interest on Taxes	161.00	76.00
1510 Interest Earnings	241.00	147.00
1900 Other Revenue from Local Sources	24.42	125.64
2220 County On-Schedule Trans Reimb	14,539.00	16,425.00
3210 State On-Schedule Trans Reimb	14,538.92	16,424.70
3444 State School Block Grant	714.66	714.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,844.00	65,392.00

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	40,723.00	44,608.00
2XX Personal Services - Employee Benefits	7,191.00	7,561.00
3XX Purchased Professional and Technical Services	193.00	368.00
4XX Purchased Property Services	6,293.00	4,280.00
5XX Other Purchased Services	13.00	620.00
6XX Supplies and Materials	11,275.00	14,328.00
810 Dues and Fees	125.00	0.00
8XX Other Expenditures	0.00	100.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	11,207.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,813.00	83,072.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						31,759.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,392.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						83,072.00	(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	1,706.00	Less Last Year	0.00	(4b)		1,706.00	
						1,706.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,785.00	(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	30,236.00	27,139.00
1190 Penalties and Interest on Taxes	97.00	61.00
1510 Interest Earnings	569.00	673.00
1900 Other Revenue from Local Sources	9.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,911.00	27,873.00

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		87,149.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		27,873.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		115,022.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	116.00	2.00
1190 Penalties and Interest on Taxes	32.00	0.00
1510 Interest Earnings	180.00	168.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	328.00	170.00

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	0.00	21,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	21,000.00

Schedule Of Changes Worksheet

Beginning Fund Balance		24,639.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		170.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		21,000.00 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,809.00 (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	713.00	625.00
2240 County Retirement Distribution	111,874.00	109,948.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,587.00	110,573.00

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	64,553.00	70,982.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	6,967.00	7,145.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	26.00	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,655.00	3,657.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,446.00	3,849.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,538.00	1,217.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,792.00	8,231.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,231.00	4,781.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,346.00	7,450.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7.00	80.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	7,956.00	6,434.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,428.00	1,489.00



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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:

106,945.00

115,315.00

Schedule Of Changes Worksheet

Beginning Fund Balance						85,802.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,573.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						115,315.00	(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)						81,060.00	(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
001 Carl Perkins	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	276.00
002 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,634.00
003 State Vo-Ed	
3900 State Career & Technical Ed Entitlement	1,294.00
005 State VoEd Agriculture	
3900 State Career & Technical Ed Entitlement	3,356.00
011 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,946.00
013 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,101.00
014 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,175.00
025 Interest Income	
1510 Interest Earnings	458.00
1900 Other Revenue from Local Sources	1,832.00
025 Subtotal	2,290.00
030 Medicaid	
3355 Medicaid - Miscellaneous	1,792.00
067 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	3,897.00
110 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,261.00

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

PRC Program Function Object	2012 Value
001 Carl Perkins	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	276.00
002 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,413.00
8XX Other Expenditures	478.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						55,297.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,261.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						30,343.00	(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	4,857.00	(4b)		-4,857.00	
							-4,857.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						57,358.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Carl Perkins	276.00	276.00	0.00
002 Vo Ed Carl Perkins Basic Grant	4,634.00	4,891.00	-257.00
003 State Vo-Ed	1,294.00	0.00	1,294.00
005 State VoEd Agriculture	3,356.00	5,253.00	-1,897.00
011 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,946.00	2,946.00	0.00
013 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	10,101.00	10,100.00	1.00
014 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,175.00	5,175.00	0.00
025 Interest Income	2,290.00	0.00	2,290.00
030 Medicaid	1,792.00	202.00	1,590.00
067 Title I, Part A, Improvement Grants	3,897.00	0.00	3,897.00
110 Advancing Agriculture Education Program	1,500.00	1,500.00	0.00
Total	<u>37,261.00</u>	<u>30,343.00</u>	<u>6,918.00</u>



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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
1340 Fees for Adult Education	120.00	840.00
1510 Interest Earnings	14.00	11.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134.00	851.00

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	90.00	1,018.00
6XX Supplies and Materials	0.00	89.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90.00	1,107.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,670.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	851.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,107.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,414.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	4,200.00	4,200.00
1510 Interest Earnings	119.00	107.00
1900 Other Revenue from Local Sources	0.00	152.00
3260 State Driver's Education Reimbursement	3,082.00	2,478.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>7,401.00</u>	<u>6,937.00</u>

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	4,400.00	4,420.00
4XX Purchased Property Services	232.00	0.00
5XX Other Purchased Services	0.00	231.00
6XX Supplies and Materials	3,601.00	322.00
8XX Other Expenditures	0.00	180.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>8,233.00</u>	<u>5,153.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					12,391.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,937.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,153.00	(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)					14,175.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	32.00	26.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32.00	26.00

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	567.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	567.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,820.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.00	(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)	3,846.00	(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	4,291.00	4,195.00
1190 Penalties and Interest on Taxes	20.00	10.00
1510 Interest Earnings	172.00	148.89
1900 Other Revenue from Local Sources	1.86	0.00
3281 State Technology Aid	1,254.14	1,240.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,739.00	5,594.00

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	1,200.00	1,188.00
4XX Purchased Property Services	0.00	392.00
6XX Supplies and Materials	1,662.00	4,540.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,862.00	6,120.00

Schedule Of Changes Worksheet

Beginning Fund Balance	21,985.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,594.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,120.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,459.00	(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	116.00	119.00
1900 Other Revenue from Local Sources	1,514.85	1,813.85
3445 State Combined Fund School Block Grant	1,638.15	1,638.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,269.00	3,571.00

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 7XX Property and Equipment Acquisition	4,454.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,454.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	15,294.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,571.00	(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)	18,865.00	(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	119,552.00	121,665.00
1190 Penalties and Interest on Taxes	523.00	280.00
1510 Interest Earnings	351.54	259.58
1900 Other Revenue from Local Sources	66.92	0.00
3120 State Guaranteed Tax Base Aid	16,106.54	20,470.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>136,600.00</u>	<u>142,675.00</u>

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	95,000.00	100,000.00
850 Interest on Debt	44,378.00	41,290.00
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>139,678.00</u>	<u>141,590.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	18,548.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	142,675.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	141,590.00	(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)	19,633.00	(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	181.00	147.00
1900 Other Revenue from Local Sources	21,168.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,349.00	147.00

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		
4XX Purchased Property Services	888.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	26,879.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	27,767.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	21,527.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	147.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,674.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2011 Value	2012 Value
1XXX Revenues from Student Activities	151,333.00	145,420.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	151,333.00	145,420.00

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	146,573.00	129,757.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	146,573.00	129,757.00

Schedule Of Changes Worksheet

Beginning Fund Balance	89,791.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,420.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129,757.00	(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)	105,454.00	(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	281,724.00	435,281.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,762.38	1,155.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	39,550.97	47,094.19
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	47,660.00	49,350.00
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	20,474.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	20,474.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,824.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,483.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	59,743.00
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: 81%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	50,531.00	0.00	0.00	0.00	
280	1XXX	2XX	5,463.00	0.00	0.00	0.00	
280	1XXX	3XX	200.00	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	1,297.00	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	2,252.00	0.00	0.00	0.00	
Totals			59,743.00	0.00	0.00	0.00	59,743.00

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

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



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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	10,485.00	0.00	0.00	0.00	10,485.00
Buildings	2,500,051.00	0.00	0.00	0.00	2,500,051.00
Machinery and Equipment	475,995.00	0.00	0.00	0.00	475,995.00
Construction in Progress	3,075.00	0.00	0.00	0.00	3,075.00
Totals at Historical Cost	2,989,606.00	0.00	0.00	0.00	2,989,606.00
Less Accumulated Depreciation For:					
Building Accum	573,728.00	0.00	0.00	0.00	573,728.00
Machinery and Equipment Accum	250,920.00	0.00	0.00	0.00	250,920.00
Total Accumulated Depreciation	824,648.00	0.00	0.00	0.00	824,648.00
Governmental Activities, Capital Assets, net	2,164,958.00	0.00	0.00	0.00	2,164,958.00

* 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	1,080,000.00	0.00	100,000.00	0.00	980,000.00	105,000.00	875,000.00
Compensated Absences	43,271.00	0.00	0.00	0.00	43,271.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,123,271.00	0.00	100,000.00	0.00	1,023,271.00	105,000.00	875,000.00

* 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.