



Trustees' Financial Summary

FY2011-12

Submit ID: 0377-65557360

**17 Garfield County
0377 Jordan 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: Anna Guesanburu

Phone #: (406) 557-2259

(Signature)

(Date)

Chair, Board of Trustees: Heather Gibson

(Signature)

(Date)

County Superintendent: Jessica McWilliams

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
512	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A031031	84.358A
520	Title I,Part A Improving Basic Programs	FEDERAL	1703773108	84.010A
556	IDEA Part B	FEDERAL	0996927705ALLO	84.027
563	State OTO Energy Cost Relief and Transportation	STATE	3630	State
565	Title I, Part A, AYP Award	FEDERAL		84.010
566	Capital Investment & Deferred Maintenance	STATE	state	
567	Full Time Kindergarten	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)	130,016.13	14,481.68		42.21
02	Taxes Receivable - Real and Personal (120-149)	7,825.21	992.49		
03	Taxes Receivable - Protested (150-159)	4,538.47	882.77		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				2,240.54
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	142,379.81	16,356.94		2,282.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,363.68	1,875.26		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,363.68	1,875.26		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				2,240.54
37	Reserve for Encumbrances (953)	56,065.35			
48	Fund Balance for Budget	73,950.78	14,481.68		42.21
52	TOTAL FUND BALANCE/EQUITY	130,016.13	14,481.68		2,282.75
53	TOTAL LIABILITIES AND FUND BALANCE	142,379.81	16,356.94		2,282.75



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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)		34,360.51	79,178.36	
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		34,360.51	79,178.36	
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		34,360.51	79,178.36	
52	TOTAL FUND BALANCE/EQUITY		34,360.51	79,178.36	
53	TOTAL LIABILITIES AND FUND BALANCE		34,360.51	79,178.36	



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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)				5,400.00
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				5,400.00
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				5,400.00
52	TOTAL FUND BALANCE/EQUITY				5,400.00
53	TOTAL LIABILITIES AND FUND BALANCE				5,400.00



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,994.37			
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	2,994.37			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)				
48	Fund Balance for Budget	2,994.37			
52	TOTAL FUND BALANCE/EQUITY	2,994.37			
53	TOTAL LIABILITIES AND FUND BALANCE	2,994.37			



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		33,712.02		
02	Taxes Receivable - Real and Personal (120-149)		10.66		
03	Taxes Receivable - Protested (150-159)		0.01		
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		33,722.69		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		10.67		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		10.67		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		33,712.02		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		33,712.02		
53	TOTAL LIABILITIES AND FUND BALANCE		33,722.69		



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Balance Sheet

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



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Balance Sheet

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)		120,000.00	7,897.87	
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		120,000.00	7,897.87	
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		120,000.00	7,897.87	
52	TOTAL FUND BALANCE/EQUITY		120,000.00	7,897.87	
53	TOTAL LIABILITIES AND FUND BALANCE		120,000.00	7,897.87	



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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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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	175,935.10	207,222.41
1112 District Levy - Personal Property	13,546.73	7,933.23
1114 District Levy - Pers Prop/Mobile Homes	4,681.93	4,870.75
1190 Penalties and Interest on Taxes	571.81	449.34
1510 Interest Earnings	2,313.61	2,272.56
1900 Other Revenue from Local Sources	4,666.84	208.37
3110 Direct State Aid	260,668.75	323,567.89
3111 Quality Educator	36,668.27	36,443.16
3112 At Risk Student	0.00	2,112.54
3113 Indian Education For All	2,101.20	2,407.20
3115 State Spec Ed Allowable Cost Pymt to Districts	14,210.59	17,764.90
3120 State Guaranteed Tax Base Aid	129,777.06	152,043.90
3444 State School Block Grant	31,989.11	31,989.11
3730 HB645 State Special Education Allowable Costs	849.41	0.00
5300 Operating Transfers from Other Funds	2,500.00	500.00
7800 ARRA - State Fiscal Stabilization Fund	26,511.59	0.00
7810 Education Jobs Fund	22,160.40	379.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	729,152.40	790,164.85

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	297,643.27	309,563.39
2XX Personal Services - Employee Benefits	53,093.72	47,126.01
3XX Purchased Professional and Technical Services	7,055.62	17,330.73
4XX Purchased Property Services	0.00	1,092.00
5XX Other Purchased Services	1,391.18	1,169.31
6XX Supplies and Materials	15,064.49	46,769.49
7XX Property and Equipment Acquisition	0.00	5,490.00
21XX Support Services - Students		
1XX Personal Services - Salaries	21,505.54	21,499.99
2XX Personal Services - Employee Benefits	2,598.02	3,001.97
5XX Other Purchased Services	451.15	197.58
6XX Supplies and Materials	176.91	951.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	17,130.90	17,498.34
2XX Personal Services - Employee Benefits	2,240.44	2,365.85
3XX Purchased Professional and Technical Services	445.50	247.50
5XX Other Purchased Services	278.13	0.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	2,101.38	4,795.48
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	28,669.94	29,374.94
			2XX Personal Services - Employee Benefits	12,228.01	11,460.08
			3XX Purchased Professional and Technical Services	8,552.74	7,715.07
			5XX Other Purchased Services	8,643.64	14,520.53
			6XX Supplies and Materials	160.70	448.29
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	19,082.69	19,776.95
			2XX Personal Services - Employee Benefits	5,196.00	6,130.00
			5XX Other Purchased Services	1,083.78	1,018.37
			6XX Supplies and Materials	477.60	2,249.02
		25XX Support Services - Business			
			1XX Personal Services - Salaries	9,874.97	10,116.56
			2XX Personal Services - Employee Benefits	4,438.55	4,691.17
			3XX Purchased Professional and Technical Services	1,992.72	2,698.12
			5XX Other Purchased Services	124.84	190.74
			6XX Supplies and Materials	1,115.12	2,094.18
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	26,597.72	27,410.83
			2XX Personal Services - Employee Benefits	5,144.16	5,650.29
			3XX Purchased Professional and Technical Services	13,388.87	155.83
			4XX Purchased Property Services	23,154.83	26,241.96
			6XX Supplies and Materials	11,033.12	15,947.58
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,666.23	7,065.80
			2XX Personal Services - Employee Benefits	1,407.24	1,080.82
			3XX Purchased Professional and Technical Services	0.00	1,727.00
			5XX Other Purchased Services	84.00	93.24
			6XX Supplies and Materials	0.00	3,242.41
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	14,656.60	17,294.01
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	255.38
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,511.59	0.00
	781 Education Jobs Fund				
		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
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	22,160.40	379.49
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	3,156.98	675.00
			2XX Personal Services - Employee Benefits	10,103.76	10,636.60
			3XX Purchased Professional and Technical Services	0.00	262.00
			5XX Other Purchased Services	0.00	738.60
			6XX Supplies and Materials	13.49	8,716.87
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	70,000.00
910	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	25,715.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				715,611.54	789,156.37

Schedule Of Changes Worksheet

Beginning Fund Balance					131,924.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					790,164.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					789,156.37	(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	56,065.35	Less Last Year	58,981.70	(4b)	-2,916.35	
					-2,916.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					130,016.13	(5)



Trustees' Financial Summary

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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
1111 District Levy - Real Property	48,849.87	26,452.52
1112 District Levy - Personal Property	3,610.47	999.13
1114 District Levy - Pers Prop/Mobile Homes	1,235.94	869.24
1190 Penalties and Interest on Taxes	149.30	97.48
1510 Interest Earnings	341.60	282.62
2220 County On-Schedule Trans Reimb	1,386.70	836.67
3210 State On-Schedule Trans Reimb	1,386.70	836.68
3444 State School Block Grant	1,129.48	1,129.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,090.06	31,503.82

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	1,830.03	1,875.02
25XX Support Services - Business		
1XX Personal Services - Salaries	4,232.37	4,335.93
27XX Student Transportation Services		
5XX Other Purchased Services	36,350.60	38,516.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,413.00	44,727.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						27,705.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,503.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,727.30	(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)						14,481.68	(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	6.09	4.79
1611 National School Lunch Program	23,340.88	16,117.70
1613 Special Milk Program	0.00	1,557.60
1621 Lunch Sales	16,409.65	0.00
1623 Milk Sales	2,167.80	0.00
1632 Daily Adult Sales	7,158.95	7,272.75
1900 Other Revenue from Local Sources	0.00	515.89
3220 State Food Services Match	135.02	0.00
4550 Federal Child Nutrition	0.00	21,472.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,218.39	46,941.15

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	22,838.89	27,802.63
2XX Personal Services - Employee Benefits	157.73	2,532.69
3XX Purchased Professional and Technical Services	867.50	337.00
5XX Other Purchased Services	385.69	214.91
6XX Supplies and Materials	24,508.99	16,491.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,758.80	47,378.82



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,935.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,941.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,378.82	(3)
Increase/Decrease of Reserve for Inventories							
This Year	2,240.54	Less Last Year	2,639.54		(4a)	-399.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	815.88		(4b)	-815.88	
						-1,214.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,282.75	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	417.95	311.29
2240 County Retirement Distribution	75,879.94	71,596.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,297.89	71,907.36

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	52,350.87	49,693.25
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,052.48	3,287.09
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,656.66	2,744.53
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,740.86	4,840.42
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,668.27	2,816.93
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,120.36	2,174.82
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,956.85	4,105.54
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,447.99	1,042.79
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,873.07	3,068.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	75,867.41	73,773.44



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						36,226.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,907.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,773.44	(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)						34,360.51	(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
512 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,991.66
520 Title I, Part A Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	61,788.00
556 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	21,895.00
565 Title I, Part A, AYP Award	
4650 Federal Miscellaneous Grants from OPI	11,405.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110,079.66

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

PRC Program Function Object	2012 Value
512 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	14,991.66
520 Title I, Part A Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	44,643.19
2XX Personal Services - Employee Benefits	17,144.81
520 Subtotal	61,788.00
556 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	16,486.66
2XX Personal Services - Employee Benefits	5,408.34
556 Subtotal	21,895.00
567 Full Time Kindergarten	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	
1XX Personal Services - Salaries	3,790.17
2XX Personal Services - Employee Benefits	1,520.28
567 Subtotal	5,310.45



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

103,985.11

Schedule Of Changes Worksheet

Beginning Fund Balance						73,083.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,079.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,985.11	(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)						79,178.36	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
512 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,991.66	14,991.66	0.00
520 Title I,Part A Improving Basic Programs	61,788.00	61,788.00	0.00
556 IDEA Part B	21,895.00	21,895.00	0.00
565 Title I, Part A, AYP Award	11,405.00	0.00	11,405.00
567 Full Time Kindergarten	0.00	5,310.45	-5,310.45
Total	110,079.66	103,985.11	6,094.55



Trustees' Financial Summary

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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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	2,500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,500.00	500.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,900.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(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)
	5,400.00	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	36.02	33.96
3281 State Technology Aid	710.74	814.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	746.76	848.68

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	0.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	700.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,845.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	848.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	700.00	(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)	2,994.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	2.47	41.45
1112 District Levy - Personal Property	1.76	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.74	0.00
1190 Penalties and Interest on Taxes	0.72	3.48
1510 Interest Earnings	443.73	349.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	449.42	394.13

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	33,317.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	394.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,712.02	(5)



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

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

PRC Revenue	2011 Value	2012 Value
5300 Operating Transfers from Other Funds	0.00	70,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	50,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	120,000.00

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	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,000.00	(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)	120,000.00	(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
1700 Student Extracurricular Activity Receipts	6,001.42	5,934.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,001.42	5,934.47

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	5,711.62	4,897.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,711.62	4,897.96

Schedule Of Changes Worksheet

Beginning Fund Balance	6,861.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,934.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,897.96	(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)	7,897.87	(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	9,666.23	6,265.79
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	297,643.27	303,863.44
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,715.00	299.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	7,670.18	8,079.30
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	17,764.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	17,764.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,921.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,581.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,503.28
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: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	7,065.80	0.00	0.00	0.00	
280	1XXX	2XX	1,080.82	0.00	0.00	0.00	
280	1XXX	3XX	1,727.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	93.24	0.00	0.00	0.00	
280	1XXX	6XX	3,242.41	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	17,294.01	0.00	0.00	0.00	
Totals			30,503.28	0.00	0.00	0.00	30,503.28

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Land	34,999.00	0.00	0.00	0.00	34,999.00
Buildings	271,241.00	0.00	0.00	0.00	271,241.00
Machinery and Equipment	31,441.27	0.00	0.00	0.00	31,441.27
Totals at Historical Cost	337,681.27	0.00	0.00	0.00	337,681.27
Less Accumulated Depreciation For:					
Building Accum	225,520.80	0.00	5,104.88	0.00	230,625.68
Machinery and Equipment Accum	16,036.92	0.00	3,492.00	0.00	19,528.92
Total Accumulated Depreciation	241,557.72	0.00	8,596.88	0.00	250,154.60
Governmental Activities, Capital Assets, net	96,123.55	0.00	-8,596.88	0.00	87,526.67

* 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
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0377-65557360

17 Garfield County

0377 Jordan Elem

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	27,708.96	0.00	0.00	855.17	26,853.79	0.00	26,853.79
Other	9,250.00	0.00	1,500.00	0.00	7,750.00	1,500.00	6,250.00
Total Governmental Activity							
Long-Term Liabilities	36,958.96	0.00	1,500.00	855.17	34,603.79	1,500.00	33,103.79

* 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.

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