



Trustees' Financial Summary

FY2010-11

Submit ID: 0330-97698619

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Eda Taylor **Phone #:** (406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees: Maureen Averill

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY11 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	Aggregate Reim/Indirects	LOCAL		Local
062	E-Rate	LOCAL		
105	Leadership Class	LOCAL		
107	Little Hoopsters	LOCAL	local	local
108	Giftwrap Fundraiser	LOCAL		
110	8th grade class trip	LOCAL		
118	Ravenwood	LOCAL		
123	Maintenance Recycle Project	LOCAL	local	
130	Special Ed Donation	LOCAL	local	
136	Spirit Fund	LOCAL	local	
139	FOBS Donation	LOCAL		
141	PTA donation	LOCAL	local	
142	Medical Assistance Fund	LOCAL	none	
158	Gifted and Talented	STATE	1503301309	State
227	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	5358A041852	84.358A
310	Title I, Part A, Improving Basic Programs	FEDERAL	1503303110	84.010A
311	Title I Improving Basic Programs	FEDERAL	1503303111	84.010A
330	Substance Abuse Program Donations	LOCAL		
337	Misc donations	LOCAL	local	
364	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
367	State OTO FullTime Kindergarten Startup	STATE		state
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
751	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL		84.392
752	ARRA - Title I Part A	FEDERAL		84.389
771	IDEA Part B (Trans from Coop)	FEDERAL	15003397711	84.027A



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	375,545.16	92,460.56	119,768.61	
02	Taxes Receivable - Real and Personal (120-149)	103,799.76	15,772.42	6,009.27	
03	Taxes Receivable - Protested (150-159)	33,098.98	4,020.49	499.05	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	51,860.04	12,478.39	2,280.73	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	564,303.94	124,731.86	128,557.66	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	53,750.30	6,247.69		
25	Deferred Revenue (680)	136,898.74	19,792.91	6,508.32	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	190,649.04	26,040.60	6,508.32	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	154,386.22	2,394.67		
48	Fund Balance for Budget (961-970)	219,268.68	96,296.59	122,049.34	
52	TOTAL FUND BALANCE/EQUITY	373,654.90	98,691.26	122,049.34	
53	TOTAL LIABILITIES AND FUND BALANCE	564,303.94	124,731.86	128,557.66	



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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)	1,202.25	106,145.85	25,528.77	
02	Taxes Receivable - Real and Personal (120-149)	2,224.81			
03	Taxes Receivable - Protested (150-159)	834.48			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	627.20	60,576.43	91,114.58	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,888.74	166,722.28	116,643.35	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,789.90	609.46	
25	Deferred Revenue (680)	3,059.29			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,059.29	6,789.90	609.46	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,772.02	
48	Fund Balance for Budget (961-970)	1,829.45	159,932.38	111,261.87	
52	TOTAL FUND BALANCE/EQUITY	1,829.45	159,932.38	116,033.89	
53	TOTAL LIABILITIES AND FUND BALANCE	4,888.74	166,722.28	116,643.35	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,886.02	15,892.25
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			3,886.02	15,892.25
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 (961-970)			3,886.02	15,892.25
52	TOTAL FUND BALANCE/EQUITY			3,886.02	15,892.25
53	TOTAL LIABILITIES AND FUND BALANCE			3,886.02	15,892.25



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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 (961-970)				
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)	865.40	15,845.23		-23,131.09
02	Taxes Receivable - Real and Personal (120-149)				27,769.69
03	Taxes Receivable - Protested (150-159)				8,610.33
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				17,991.78
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	865.40	15,845.23		31,240.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				36,380.02
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				36,380.02
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	865.40	15,845.23		-5,139.31
52	TOTAL FUND BALANCE/EQUITY	865.40	15,845.23		-5,139.31
53	TOTAL LIABILITIES AND FUND BALANCE	865.40	15,845.23		31,240.71



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	82,966.51	1,697.38		
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	82,966.51	1,697.38		
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 (961-970)	82,966.51	1,697.38		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	82,966.51	1,697.38		
53	TOTAL LIABILITIES AND FUND BALANCE	82,966.51	1,697.38		



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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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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 (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.71	135,092.68	18,175.61	
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	0.71	135,092.68	18,175.61	
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	0.71	135,092.68	18,175.61	
52	TOTAL FUND BALANCE/EQUITY	0.71	135,092.68	18,175.61	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	135,092.68	18,175.61	



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Balance Sheet

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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Balance Sheet

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	2010 Value	2011 Value
1110 District Tax Levy	1,307,962.68	1,355,630.78
1190 Penalties and Interest on Taxes	7,584.04	11,686.03
1510 Interest Earnings	7,491.71	6,898.99
1900 Other Revenue from Local Sources	2,059.20	2,204.40
1920 Contributions/Donations from Private Sources	0.00	1,513.59
3110 Direct State Aid	1,108,028.86	1,003,313.16
3111 Quality Educator	132,859.35	132,387.84
3113 Indian Education For All	10,159.20	10,200.00
3114 American Indian Achievement Gap	1,400.00	1,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	93,130.54	96,152.96
3117 State Tuition for State Placement	0.00	17,230.91
3444 State School Block Grant	143,495.09	144,585.65
3730 HB645 State Special Education Allowable Costs	4,118.49	4,247.04
6100 Material Prior Period Revenue Adjustments	4,084.40	3,928.39
7800 ARRA - State Fiscal Stabilization Fund	78,113.57	113,211.35
7810 Education Jobs Fund	0.00	94,630.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,900,487.13	2,999,421.71

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,407,390.03	1,205,965.06
2XX Personal Services - Employee Benefits	157,625.19	133,941.36
3XX Purchased Professional and Technical Services	1,070.00	950.00
4XX Purchased Property Services	11,764.92	9,744.98
5XX Other Purchased Services	9,980.33	9,042.66
6XX Supplies and Materials	179,022.01	145,905.63
810 Dues and Fees	525.00	840.00
21XX Support Services - Students		
1XX Personal Services - Salaries	73,701.53	105,961.05
2XX Personal Services - Employee Benefits	7,819.98	11,123.26
3XX Purchased Professional and Technical Services	0.00	452.00
5XX Other Purchased Services	0.00	24.00
6XX Supplies and Materials	1,836.45	2,065.13
810 Dues and Fees	274.00	278.90
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	5,052.50	1,100.00
2XX Personal Services - Employee Benefits	33.85	0.00
3XX Purchased Professional and Technical Services	6,500.00	144.06



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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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	923.06	14,831.12
			6XX Supplies and Materials	0.00	220.75
		222X Educational Media Services			
			1XX Personal Services - Salaries	42,218.00	43,713.06
			2XX Personal Services - Employee Benefits	4,789.76	4,008.81
			4XX Purchased Property Services	1,927.50	1,400.00
			6XX Supplies and Materials	12,009.35	14,888.64
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	60,550.55	59,911.68
			2XX Personal Services - Employee Benefits	8,889.16	7,793.52
			3XX Purchased Professional and Technical Services	3,647.96	2,322.98
			4XX Purchased Property Services	2,990.23	2,386.56
			5XX Other Purchased Services	7,605.40	12,246.16
			6XX Supplies and Materials	6,162.84	6,865.26
			810 Dues and Fees	3,420.00	3,525.50
			8XX Other Expenditures	0.00	39.72
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	151,879.03	127,941.57
			2XX Personal Services - Employee Benefits	24,462.18	27,540.42
			3XX Purchased Professional and Technical Services	0.00	136.50
			4XX Purchased Property Services	237.04	190.55
			5XX Other Purchased Services	10,038.36	10,733.91
			6XX Supplies and Materials	2,299.44	5,074.00
			810 Dues and Fees	795.00	814.00
			8XX Other Expenditures	507.95	371.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	61,550.01	58,206.86
			2XX Personal Services - Employee Benefits	7,647.77	7,541.77
			3XX Purchased Professional and Technical Services	11,890.78	13,655.10
			5XX Other Purchased Services	290.63	548.23
			6XX Supplies and Materials	929.95	872.86
			810 Dues and Fees	125.00	125.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	136,694.11	145,853.68
			2XX Personal Services - Employee Benefits	25,109.52	19,137.14
			3XX Purchased Professional and Technical Services	805.50	0.00
			4XX Purchased Property Services	71,867.86	109,673.00
			5XX Other Purchased Services	21,708.00	23,271.67
			6XX Supplies and Materials	28,566.90	33,159.16
			810 Dues and Fees	35.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,095.74	6,115.48



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**** Recalculated ****

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	2010 Value	2011 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	439.33	398.65
			5XX Other Purchased Services	217.49	1,445.05
			6XX Supplies and Materials	1,609.30	2,088.54
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	92,268.03
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	90,737.64	108,915.57
			2XX Personal Services - Employee Benefits	11,976.85	9,171.98
			3XX Purchased Professional and Technical Services	1,600.00	395.00
			5XX Other Purchased Services	0.00	2,544.92
			6XX Supplies and Materials	851.23	1,008.55
		21XX Support Services - Students			
			1XX Personal Services - Salaries	45,271.40	33,135.23
			2XX Personal Services - Employee Benefits	4,196.44	3,685.35
			3XX Purchased Professional and Technical Services	0.00	10,643.28
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	23,006.63	18,857.57
			2XX Personal Services - Employee Benefits	2,584.28	2,387.97
			6XX Supplies and Materials	533.45	246.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	820.00
			2XX Personal Services - Employee Benefits	0.00	5.56
			3XX Purchased Professional and Technical Services	5,149.30	9,088.18
			5XX Other Purchased Services	3,304.00	1,724.04
			6XX Supplies and Materials	1,705.70	1,245.62
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,713.91	9,353.21
			2XX Personal Services - Employee Benefits	2,003.32	965.49
			6XX Supplies and Materials	0.00	1,051.34
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,212.15	815.81
			2XX Personal Services - Employee Benefits	102.42	55.88
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,330.99	0.00
			2XX Personal Services - Employee Benefits	16.41	0.00
			6XX Supplies and Materials	112.66	85.35



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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	2010 Value	2011 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			810 Dues and Fees	165.00	259.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	2,791.99	3,220.52
			2XX Personal Services - Employee Benefits	227.83	249.36
			5XX Other Purchased Services	100.16	31.23
			6XX Supplies and Materials	892.59	778.25
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	14,050.53	16,136.83
			2XX Personal Services - Employee Benefits	206.58	628.28
			3XX Purchased Professional and Technical Services	2,385.50	2,298.00
			4XX Purchased Property Services	7.51	451.77
			6XX Supplies and Materials	3,376.83	2,395.81
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	78,113.57	113,211.35
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	94,630.62
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	9,894.09	9,814.50
			8XX Other Expenditures	20.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	30,000.00	33,000.00
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	425.62	50.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,933,598.07	2,982,211.94



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

Schedule Of Changes Worksheet

Beginning Fund Balance						289,194.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,999,421.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,982,211.94	(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	154,386.22	Less Last Year	87,136.03	(4b)		67,250.19	
						67,250.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						373,654.90	(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	2010 Value	2011 Value
1110 District Tax Levy	163,840.31	136,199.04
1190 Penalties and Interest on Taxes	980.80	1,427.20
1510 Interest Earnings	1,542.70	1,370.58
2220 County On-Schedule Trans Reimb	37,790.38	50,169.96
3210 State On-Schedule Trans Reimb	37,768.56	50,169.97
3444 State School Block Grant	9,410.16	9,481.68
6100 Material Prior Period Revenue Adjustments	1,019.11	6.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	252,352.02	248,824.63

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,907.26	4,835.31
2XX Personal Services - Employee Benefits	617.59	605.26
25XX Support Services - Business		
1XX Personal Services - Salaries	3,022.81	6,717.05
2XX Personal Services - Employee Benefits	352.47	873.27
27XX Student Transportation Services		
1XX Personal Services - Salaries	63,349.86	66,881.21
2XX Personal Services - Employee Benefits	12,068.62	8,530.59
3XX Purchased Professional and Technical Services	1,128.04	1,086.00
4XX Purchased Property Services	5,974.07	4,006.06
5XX Other Purchased Services	115,470.95	123,060.60
6XX Supplies and Materials	10,980.01	13,043.79
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	10,341.65	17,449.00
2XX Personal Services - Employee Benefits	2,309.55	3,351.03
4XX Purchased Property Services	0.00	221.25
5XX Other Purchased Services	18.76	0.00
6XX Supplies and Materials	2,202.80	5,053.76
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	17,400.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	250,144.44	255,714.18



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						104,549.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						248,824.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						255,714.18	(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	2,394.67	Less Last Year	1,363.33	(4b)		1,031.34	
						1,031.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						98,691.26	(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	2010 Value	2011 Value
1110 District Tax Levy	0.00	55,714.32
1190 Penalties and Interest on Taxes	0.00	75.26
1510 Interest Earnings	1,465.38	1,474.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,465.38</u>	<u>57,264.00</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	19,288.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>19,288.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		84,073.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		57,264.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		19,288.00	(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)		122,049.34	(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	2010 Value	2011 Value
1110 District Tax Levy	38,418.98	18,037.14
1190 Penalties and Interest on Taxes	260.35	330.32
1510 Interest Earnings	17.23	46.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,696.56	18,413.52

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

PRC Program Function Object	2010 Value	2011 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	36,160.00	16,569.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,160.00	16,569.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-15.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,413.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,569.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,829.45	(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	2010 Value	2011 Value
1510 Interest Earnings	2,122.87	1,816.06
2240 County Retirement Distribution	331,516.71	363,226.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	333,639.58	365,042.72

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	227,107.36	206,861.85
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	10,099.94	14,800.47
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	769.57	168.70
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,107.10	6,397.67
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,235.06	12,706.57
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	31,956.35	17,779.92
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,939.22	9,309.96
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	19,655.33	20,350.18
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,794.31	9,473.37
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,427.74	15,224.99
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,739.32	4,745.89
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,381.45	2,039.81
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,098.86	2,763.45
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	126.04



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	367 OTO Full-time Kindergarten Start-up				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,226.43	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	918.34	1,400.61
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	155.87	111.32
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	354.78	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	339.26	434.98
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,404.71	1,832.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>364,711.00</u>	<u>326,528.57</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					121,418.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					365,042.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					326,528.57	(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)					159,932.38	(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	2011 Value
001 Aggregate Reim/Indirects	
1510 Interest Earnings	1,200.05
6100 Material Prior Period Revenue Adjustments	333.27
	1,533.32
001 Subtotal	
062 E-Rate	
1900 Other Revenue from Local Sources	4,407.38
105 Leadership Class	
1920 Contributions/Donations from Private Sources	4,200.00
107 Little Hoopsters	
1920 Contributions/Donations from Private Sources	4,493.00
110 8th grade class trip	
1920 Contributions/Donations from Private Sources	3,647.00
118 Ravenwood	
1920 Contributions/Donations from Private Sources	1,240.00
123 Maintenance Recycle Project	
1920 Contributions/Donations from Private Sources	1,740.82
130 Special Ed Donation	
1920 Contributions/Donations from Private Sources	2,000.00
136 Spirit Fund	
1920 Contributions/Donations from Private Sources	585.17
139 FOBS Donation	
1920 Contributions/Donations from Private Sources	80.00
141 PTA donation	
1920 Contributions/Donations from Private Sources	2,396.30
142 Medical Assistance Fund	
1920 Contributions/Donations from Private Sources	1,055.00
158 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,746.00
227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,335.00
310 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	6,543.84
311 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	250,785.58
330 Substance Abuse Program Donations	
1920 Contributions/Donations from Private Sources	10,176.00
337 Misc donations	
1920 Contributions/Donations from Private Sources	4,834.00
750 ARRA - IDEA Part B (Trans from Coop)	



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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	2011 Value
750 ARRA - IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	12,317.88
751 ARRA - IDEA Preschool (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	4,530.60
752 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	18,910.39
771 IDEA Part B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	91,897.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	445,455.02

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

PRC Program Function Object	2011 Value
001 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	8,362.68
062 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	3,216.00
5XX Other Purchased Services	350.80
6XX Supplies and Materials	2,563.41
062 Subtotal	6,130.21
105 Leadership Class	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,009.00
107 Little Hoopsters	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,497.50
108 Giftwrap Fundraiser	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,357.81
110 8th grade class trip	
1XX Regular Education Programs - Elementary/Secondary	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
751 ARRA - IDEA Preschool (Trans from Coop)	
751 ARRA - IDEA Preschool	
21XX Support Services - Students	
1XX Personal Services - Salaries	3,598.08
	4,530.60
751 Subtotal	
752 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
1XX Personal Services - Salaries	688.13
2XX Personal Services - Employee Benefits	105.40
5XX Other Purchased Services	3,085.10
6XX Supplies and Materials	16,487.76
	20,366.39
752 Subtotal	
771 IDEA Part B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	58,240.43
2XX Personal Services - Employee Benefits	12,405.46
21XX Support Services - Students	
1XX Personal Services - Salaries	16,285.40
2XX Personal Services - Employee Benefits	2,632.60
3XX Purchased Professional and Technical Services	2,333.85
	91,897.74
771 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	467,146.93



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					135,290.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					445,455.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					467,146.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,772.02	Less Last Year	2,337.02	(4b)	2,435.00	
					2,435.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					116,033.89	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	1,533.32	8,362.68	-6,829.36
062 E-Rate	4,407.38	6,130.21	-1,722.83
105 Leadership Class	4,200.00	4,009.00	191.00
107 Little Hoopsters	4,493.00	2,497.50	1,995.50
108 Giftwrap Fundraiser	0.00	1,357.81	-1,357.81
110 8th grade class trip	3,647.00	3,412.88	234.12
118 Ravenwood	1,240.00	380.00	860.00
123 Maintenance Recycle Project	1,740.82	0.00	1,740.82
130 Special Ed Donation	2,000.00	1,656.45	343.55
136 Spirit Fund	585.17	564.69	20.48
139 FOBS Donation	80.00	682.18	-602.18
141 PTA donation	2,396.30	3,112.43	-716.13
142 Medical Assistance Fund	1,055.00	974.40	80.60
158 Gifted and Talented	1,746.00	1,746.00	0.00
227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,335.00	16,335.00	0.00
310 Title I, Part A, Improving Basic Programs	6,543.84	6,543.84	0.00
311 Title I Improving Basic Programs	250,785.58	253,953.79	-3,168.21
330 Substance Abuse Program Donations	10,176.00	4,712.10	5,463.90
337 Misc donations	4,834.00	4,334.00	500.00
364 State OTO Capital Invest & Deferred Maintenance	0.00	17,269.36	-17,269.36
750 ARRA - IDEA Part B (Trans from Coop)	12,317.88	12,317.88	0.00
751 ARRA - IDEA Preschool (Trans from Coop)	4,530.60	4,530.60	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
752 ARRA - Title I Part A	18,910.39	20,366.39	-1,456.00
771 IDEA Part B (Trans from Coop)	91,897.74	91,897.74	0.00
Total	<u>445,455.02</u>	<u>467,146.93</u>	<u>-21,691.91</u>



Trustees' Financial Summary

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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	55.61	61.37
1910 Rentals	1,155.00	332.50
1920 Contributions/Donations from Private Sources	0.00	20.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,210.61	413.87

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					3,472.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					413.87	(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)					3,886.02	(5)



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**** Recalculated ****

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	2010 Value	2011 Value
1510 Interest Earnings	272.63	255.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	272.63	255.13

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	15,637.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	255.13	(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)	15,892.25	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	92.62	110.17
3281 State Technology Aid	3,061.43	3,060.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,154.05	3,170.91

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,032.66	7,416.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,032.66	7,416.50

Schedule Of Changes Worksheet

Beginning Fund Balance	5,110.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,170.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,416.50	(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)	865.40	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1,342.98	634.57
1900 Other Revenue from Local Sources	308.15	0.00
3445 State Combined Fund School Block Grant	14,813.43	14,926.01
6100 Material Prior Period Revenue Adjustments	0.00	9,857.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,464.56	25,418.54

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	72.47	0.00
3XX Purchased Professional and Technical Services	6,086.00	0.00
4XX Purchased Property Services	626.85	0.00
5XX Other Purchased Services	629.82	0.00
6XX Supplies and Materials	4,505.98	418.88
7XX Property and Equipment Acquisition	0.00	6,531.48
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	10,000.00	165.00
5XX Other Purchased Services	1,576.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	24,161.88	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	39,731.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,659.00	46,846.75



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						53,375.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,418.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,846.75	(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	16,102.54	(4b)		-16,102.54	
						-16,102.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,845.23	(5)



Trustees' Financial Summary

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**** Recalculated ****

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	2010 Value	2011 Value
1110 District Tax Levy	417,389.49	466,324.03
1190 Penalties and Interest on Taxes	1,810.40	3,315.84
1510 Interest Earnings	2,533.02	1,730.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	421,732.91	471,370.26

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2.50	0.00
840 Principal On Debt	371,958.13	295,000.00
850 Interest on Debt	91,958.13	169,916.26
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	464,218.76	465,216.26

Schedule Of Changes Worksheet

Beginning Fund Balance	-11,293.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	471,370.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	465,216.26	(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)	-5,139.31	(5)



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**** Recalculated ****

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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	2,155.49	1,314.81
6100 Material Prior Period Revenue Adjustments	262.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,418.17</u>	<u>1,314.81</u>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,923.86	0.00
7XX Property and Equipment Acquisition	5,549.35	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	82,282.75	0.00
6XX Supplies and Materials	5,392.17	265.80
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	548.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>96,696.89</u>	<u>265.80</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	89,238.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,314.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	265.80	(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	7,321.04	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	-7,321.04	(4)
	82,966.51	(5)



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**** Recalculated ****

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	2010 Value	2011 Value
1510 Interest Earnings	29.07	27.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29.07	27.26

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	1,670.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,697.38	(5)



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**** Recalculated ****

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	2010 Value	2011 Value
1510 Interest Earnings	595.99	1,494.48
5300 Operating Transfers from Other Funds	30,000.00	33,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	30,000.00	40,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	60,595.99	74,494.48

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

PRC Program Function Object	2010 Value	2011 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	60,598.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,494.48	(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)	135,092.68	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2010 Value	2011 Value
1700 Student Extracurricular Activity Receipts	16,133.58	21,335.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,133.58	21,335.92

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	14,464.40	21,949.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,464.40	21,949.84

Schedule Of Changes Worksheet

Beginning Fund Balance	18,789.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,335.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,949.84	(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)	18,175.61	(5)



Trustees' Financial Summary

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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2010 Value	2011 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	56,361.47	57,449.38
XX	39X 1XXX 112	Certified Teacher Staff Salaries	11,713.91	9,353.21
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	56,649.82	58,240.43
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	1,719,015.64	1,496,343.97
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	33,242.72	29,684.26
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,626.12	1,202.48
XX	XXX 26XX 41X	Energy Utility Services	63,523.73	62,896.27
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	36,847.60	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	548.76	131,999.42
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	36,160.00	16,569.00
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



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	75,300.00
b. Related Services Block Grant Entitlement	25,100.00
c. Total Entitlements Subject to Reversion	100,400.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	133,532.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	169,499.88
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 FY2013 Maximum Budget: 75%



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	108,915.57	0.00	0.00	0.00	
280	1XXX	2XX	9,171.98	0.00	0.00	0.00	
280	1XXX	3XX	395.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	2,544.92	0.00	0.00	0.00	
280	1XXX	6XX	1,008.55	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	33,135.23	0.00	0.00	0.00	
280	21XX	2XX	3,685.35	0.00	0.00	0.00	
280	21XX	3XX	10,643.28	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			169,499.88	0.00	0.00	0.00	169,499.88

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 FY11.



Trustees' Financial Summary

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**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	18,857.50	0.00	0.00	0.00	18,857.50
Buildings	7,977,832.48	0.00	54,968.18	120,950.00	7,911,850.66
Machinery and Equipment	794,132.68	0.00	25,819.48	0.00	819,952.16
Totals at Historical Cost	8,796,322.66	0.00	80,787.66	120,950.00	8,756,160.32
Less Accumulated Depreciation For:					
Improvement Accum	0.00	407.00	513.75	0.00	920.75
Building Accum	1,920,996.06	0.00	163,415.55	94,334.00	1,990,077.61
Machinery and Equipment Accum	424,361.18	0.00	43,559.87	0.00	467,921.05
Total Accumulated Depreciation	2,345,357.24	407.00	207,489.17	94,334.00	2,458,919.41
Governmental Activities, Capital Assets, net	6,450,965.42	-407.00	-126,701.51	26,616.00	6,297,240.91

* 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 FY2011	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	936.00	0.00	0.00
Operations and Maintenance (26XX)	5,516.38	0.00	0.00
Transportation (27XX)	25,981.05	0.00	0.00
Food Service (31XX)	202.50	0.00	0.00
Total Depreciation for FY2011	32,635.93	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
Governmental Activities*							
Bonds							
02/28/2008	5,030,000.00	0.00	295,000.00	0.00	4,735,000.00	310,000.00	4,425,000.00
Compensated Absences	221,378.00	235,088.00	0.00	221,378.00	235,088.00	0.00	235,088.00
Other Post Employment Benefits	46,598.00	0.00	0.00	0.00	46,598.00	0.00	46,598.00
Total Governmental Activity							
Long-Term Liabilities	5,297,976.00	235,088.00	295,000.00	221,378.00	5,016,686.00	310,000.00	4,706,686.00

* 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.