



# Trustees' Financial Summary

FY2011-12

Submit ID: 0026-37357645

02 Big Horn County

0026 Wyola 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:** Dick Reich

**Phone #:** (406) 343-2722

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** William Backbone Jr.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Sandy Watts

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
113	Title III Part A English Language Acquisition	FEDERAL	Consortium	84.365A
115	Foundation For Community Vitality	LOCAL	Library	
210	21st Century Community Learning	FEDERAL	002 0026 1712	84.287
211	IDEA Part B	FEDERAL	002 0026 7712	84.027
212	Title I, Part A, Improving Basic Programs	FEDERAL	002 0026 3212	84.010A
214	Title VII, Indian Education	FEDERAL	S060A110700	84.060
215	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S538A111736	84.358A
216	Title III Part A English Language Acquisition	FEDERAL	Consortium	84.365A
217	IDEA Preschool	FEDERAL	002 0026 7912	84.173A
219	Quality Schools Facility Grant	STATE	Roof - Planning	NA
220	Foundation For Community Vitality	LOCAL	Library	NA
221	Title I, Part A, Improvement Grants	FEDERAL	002 0026 3312	84.010
222	Johnson O'Malley (JOM)	FEDERAL	FY 11-12	15.130
808	Westmoreland Resources, Inc.	LOCAL	Community Library	
910	Budget Amendment			



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	55,882.34	9,326.34	74,325.03	10,699.36
02	Taxes Receivable - Real and Personal (120-149)	2,225.39	1,517.71	674.45	
03	Taxes Receivable - Protested (150-159)	2,236.20	1,533.66	643.61	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	60,343.93	12,377.71	75,643.09	10,699.36
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,461.59	3,051.37	1,318.06	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4,461.59	3,051.37	1,318.06	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	55,882.34	9,326.34	74,325.03	10,699.36
52	<b>TOTAL FUND BALANCE/EQUITY</b>	55,882.34	9,326.34	74,325.03	10,699.36
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	60,343.93	12,377.71	75,643.09	10,699.36



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		63,361.91	26,110.59	4,983.90
02	Taxes Receivable - Real and Personal (120-149)	4.14			24.22
03	Taxes Receivable - Protested (150-159)				27.49
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			10,578.64	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4.14	63,361.91	36,689.23	5,035.61
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			36,689.23	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.14			51.71
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4.14		36,689.23	51.71
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		63,361.91		4,983.90
52	<b>TOTAL FUND BALANCE/EQUITY</b>		63,361.91		4,983.90
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4.14	63,361.91	36,689.23	5,035.61



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,744.03	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,744.03	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,744.03	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,744.03	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,744.03	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			240,986.61	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			240,986.61	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			240,986.61	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			240,986.61	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			240,986.61	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
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		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)		75.46		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		75.46		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		75.46		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		75.46		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		75.46		





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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,048.55	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,048.55	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			5,048.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,048.55	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,048.55	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,071.74	11,091.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,071.74	11,091.70		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	8,071.74	11,091.70		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	8,071.74	11,091.70		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,071.74	11,091.70		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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	68,080.79	74,549.89
1112 District Levy - Personal Property	572.56	670.94
1190 Penalties and Interest on Taxes	241.32	210.85
1510 Interest Earnings	146.85	589.03
3110 Direct State Aid	215,963.44	259,188.81
3111 Quality Educator	26,918.66	35,740.46
3112 At Risk Student	0.00	6,917.76
3113 Indian Education For All	1,897.20	1,938.00
3114 American Indian Achievement Gap	17,400.00	16,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	23,215.03	19,069.35
3120 State Guaranteed Tax Base Aid	156,918.90	159,167.54
3444 State School Block Grant	13,863.96	13,863.96
3730 HB645 State Special Education Allowable Costs	789.95	0.00
7800 ARRA - State Fiscal Stabilization Fund	24,368.77	0.00
7810 Education Jobs Fund	20,369.27	303.98
<b>910 Budget Amendment</b>		
9710 Residual Equity Transfers In	0.00	75,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>570,746.70</b>	<b>663,810.57</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	235,671.69	341,686.08
2XX Personal Services - Employee Benefits	19,200.00	33,645.00
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	0.00	6,000.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	90,475.75	111,866.47
2XX Personal Services - Employee Benefits	4,220.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	103,691.73	41,095.38
2XX Personal Services - Employee Benefits	7,200.00	3,800.00
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	19,737.50	21,008.60
2XX Personal Services - Employee Benefits	2,400.00	1,800.00
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	250.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,368.77	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,369.27	303.98
	8XX Community Services Programs				
		33XX Community Services			
			1XX Personal Services - Salaries	10,417.57	0.00
			2XX Personal Services - Employee Benefits	1,121.25	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	32,364.10	14,489.40
			2XX Personal Services - Employee Benefits	2,400.00	3,600.00
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			6XX Supplies and Materials	0.00	18,214.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	6,500.00
			6XX Supplies and Materials	0.00	7,339.80
			7XX Property and Equipment Acquisition	0.00	42,946.20
		910 Subtotal		0.00	75,000.00
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			<b>573,637.63</b>	<b>654,544.91</b>





# Trustees' Financial Summary

FY2011-12

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02 Big Horn County

0026 Wyola Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						46,616.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						663,810.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						654,544.91	(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)						55,882.34	(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	41,583.68	61,800.81
1112 District Levy - Personal Property	372.41	430.00
1190 Penalties and Interest on Taxes	146.97	120.03
1510 Interest Earnings	195.38	297.00
2220 County On-Schedule Trans Reimb	10,755.00	10,755.00
3210 State On-Schedule Trans Reimb	10,755.00	10,755.00
3444 State School Block Grant	1,408.20	1,408.20
6100 Material Prior Period Revenue Adjustments	0.00	-5,377.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>65,216.64</b>	<b>80,188.54</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	65,944.00	63,488.24
2XX Personal Services - Employee Benefits	3,900.00	5,375.00
5XX Other Purchased Services	898.00	0.00
6XX Supplies and Materials	4,258.00	13,847.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>75,000.00</b>	<b>82,711.13</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	11,848.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,188.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,711.13	(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)	9,326.34	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	19,283.67	22,764.52
1112 District Levy - Personal Property	180.36	199.32
1190 Penalties and Interest on Taxes	79.05	65.18
1510 Interest Earnings	53.38	201.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>19,596.46</b>	<b>23,230.51</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	83,850.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>83,850.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	134,944.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,230.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83,850.00	(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)	74,325.03	(5)



# Trustees' Financial Summary

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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
1611 National School Lunch Program	3,594.87	2,786.51
1900 Other Revenue from Local Sources	6.39	278.21
4550 Federal Child Nutrition	70,779.84	73,252.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>74,381.10</b>	<b>76,317.52</b>

### 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	73.90	116.00
5XX Other Purchased Services	1,160.11	5,869.82
6XX Supplies and Materials	67,729.61	66,144.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>68,963.62</b>	<b>72,130.16</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	6,512.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,317.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,130.16	(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)	10,699.36	(5)



# Trustees' Financial Summary

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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
2240 County Retirement Distribution	85,170.68	111,085.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	85,170.68	111,085.32

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	50,021.54	58,617.26
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	14,429.24	18,161.32
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	17,105.79	18,856.12
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	10,465.58	10,775.16
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,132.42	4,074.09
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	813.36	649.44
<b>780 ARRA - State Fiscal Stabilization Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,867.42	0.00
<b>781 Education Jobs Fund</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,232.69	0.00
<b>810 Community Recreation</b>		
<b>33XX Community Services</b>		
2XX Personal Services - Employee Benefits	0.00	907.95
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
2XX Personal Services - Employee Benefits	1,653.31	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	6,363.97	6,846.75



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

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

111,085.32

118,888.09

#### Schedule Of Changes Worksheet

Beginning Fund Balance						71,164.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,085.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						118,888.09	(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)						63,361.91	(5)









# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2012 Value
			215 Subtotal	11,245.00
216	Title III Part A English Language Acquisition			
	432 Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX Instruction		
			1XX Personal Services - Salaries	7,228.97
			2XX Personal Services - Employee Benefits	1,911.03
			216 Subtotal	9,140.00
217	IDEA Preschool			
	457 IDEA Preschool			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	302.00
219	Quality Schools Facility Grant			
	329 State Miscellaneous Grants			
		26XX Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	8,000.00
220	Foundation For Community Vitality			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	10,000.00
221	Title I, Part A, Improvement Grants			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	93,455.00
			5XX Other Purchased Services	5,146.42
			6XX Supplies and Materials	90,472.11
			221 Subtotal	189,073.53
222	Johnson O'Malley (JOM)			
	414 Federal Johnson O'Malley (JOM)			
		1XXX Instruction		
			1XX Personal Services - Salaries	11,438.18
			2XX Personal Services - Employee Benefits	1,546.54
			6XX Supplies and Materials	1,115.28
			222 Subtotal	14,100.00
808	Westmoreland Resources, Inc.			
	8XX Community Services Programs			
		33XX Community Services		
			6XX Supplies and Materials	575.00



# 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:**

401,132.71

#### Schedule Of Changes Worksheet

Beginning Fund Balance						24,255.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						376,877.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						401,132.71	(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)						0.00	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Title III Part A English Language Acquisition	-5,795.00	0.00	-5,795.00
115 Foundation For Community Vitality	0.00	17,885.30	-17,885.30
210 21st Century Community Learning	33,735.64	33,735.64	0.00
211 IDEA Part B	22,418.00	22,418.00	0.00
212 Title I, Part A, Improving Basic Programs	62,766.24	62,766.24	0.00
214 Title VII, Indian Education	21,892.00	21,892.00	0.00
215 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	11,245.00	11,245.00	0.00
216 Title III Part A English Language Acquisition	9,140.00	9,140.00	0.00
217 IDEA Preschool	302.00	302.00	0.00
219 Quality Schools Facility Grant	8,000.00	8,000.00	0.00
220 Foundation For Community Vitality	10,000.00	10,000.00	0.00
221 Title I, Part A, Improvement Grants	189,073.53	189,073.53	0.00
222 Johnson O'Malley (JOM)	14,100.00	14,100.00	0.00
808 Westmoreland Resources, Inc.	0.00	575.00	-575.00
<b>Total</b>	376,877.41	401,132.71	-24,255.30



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	791.01	1,014.15
1112 District Levy - Personal Property	7.35	8.27
1190 Penalties and Interest on Taxes	2.96	2.54
1510 Interest Earnings	2.05	5.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	803.37	1,030.95

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs 1XXX Instruction 6XX Supplies and Materials	0.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	300.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	4,252.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,030.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	300.00	(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)	4,983.90	(5)



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## 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	2011 Value	2012 Value
1910 Rentals	4,063.97	10,153.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,063.97	10,153.86

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,241.06	3,702.52
6XX Supplies and Materials	1,647.91	4,882.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,888.97	8,584.83

### Schedule Of Changes Worksheet

Beginning Fund Balance		175.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,153.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,584.83	(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)		1,744.03	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	577.62	569.26
1900 Other Revenue from Local Sources	6,881.53	11,117.00
4820 Federal Impact Aid - Title VIII	533,662.99	598,428.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>541,122.14</b>	<b>610,114.59</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	79,515.78	29,855.14
2XX Personal Services - Employee Benefits	18,854.94	1,440.00
3XX Purchased Professional and Technical Services	5,000.00	0.00
5XX Other Purchased Services	1,622.96	2,710.08
6XX Supplies and Materials	30,345.01	36,424.66
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	0.00	18,260.37
3XX Purchased Professional and Technical Services	48,259.18	68,500.00
5XX Other Purchased Services	9,113.72	18,314.50
6XX Supplies and Materials	1,579.79	5,595.72
810 Dues and Fees	6,268.62	5,589.32
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	443.41	1,228.48
2XX Personal Services - Employee Benefits	79.87	0.00
4XX Purchased Property Services	0.00	4,305.00
5XX Other Purchased Services	245.00	0.00
6XX Supplies and Materials	2,868.71	6,737.98
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	8,738.05	2,240.00
6XX Supplies and Materials	8,131.11	5,859.27
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	4,092.49	78,107.51
2XX Personal Services - Employee Benefits	1,137.13	7,000.00
3XX Purchased Professional and Technical Services	0.00	500.00
440 Bldg & Grounds Repair and Main Services	60,112.33	34,524.55
5XX Other Purchased Services	25,927.50	28,890.56
6XX Supplies and Materials	73,757.51	85,360.45
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	8,047.17
5XX Other Purchased Services	0.00	1,525.50
6XX Supplies and Materials	17,338.23	14,957.50



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	2,726.52
			2XX Personal Services - Employee Benefits	0.00	300.00
			3XX Purchased Professional and Technical Services	0.00	14,035.50
			5XX Other Purchased Services	118.00	61.50
			6XX Supplies and Materials	2,756.20	508.40
			810 Dues and Fees	0.00	50.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	5,125.00	6,125.00
			2XX Personal Services - Employee Benefits	923.10	0.00
			6XX Supplies and Materials	19,187.77	24,794.55
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			1XX Personal Services - Salaries	0.00	5,115.98
			2XX Personal Services - Employee Benefits	0.00	1,200.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	7,661.59	33,342.18
			2XX Personal Services - Employee Benefits	1,379.98	0.00
			4XX Purchased Property Services	0.00	390.00
			6XX Supplies and Materials	0.00	15,195.74
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			<u>440,582.98</u>	<u>569,819.13</u>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						200,691.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						610,114.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						569,819.13	(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)						240,986.61	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 27 - Litigation Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	0.00

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

PRC Program Function Object	2011 Value	2012 Value
910 Budget Amendment		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	75,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	75,000.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	75,000.00	(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	75,000.00	(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)
	0.00	(5)





# Trustees' Financial Summary

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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
3281 State Technology Aid	681.95	694.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	681.95	694.44

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	681.95	0.00
6XX Supplies and Materials	0.00	694.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	681.95	694.44

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	694.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	694.44	(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)		0.00 (5)



# Trustees' Financial Summary

FY2011-12

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02 Big Horn County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2011 Value	2012 Value
3445 State Combined Fund School Block Grant	3,721.32	3,721.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,721.32	3,721.32

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	1,116.40	0.00
<b>25XX Support Services - Business</b>		
6XX Supplies and Materials	0.00	950.52
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	2,604.92	2,770.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,721.32	3,721.32

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,721.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,721.32	(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)		0.00 (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	99.56	0.00
1510 Interest Earnings	20.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	120.48	0.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	120.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	120.48

#### Schedule Of Changes Worksheet

Beginning Fund Balance	120.48	(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	120.48	(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)



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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	13,824.36	24,439.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13,824.36	24,439.60

#### 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	24,501.10	21,641.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	24,501.10	21,641.96

#### Schedule Of Changes Worksheet

Beginning Fund Balance	2,250.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,439.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,641.96	(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)	5,048.55	(5)



# Trustees' Financial Summary

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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	19,737.50	23,735.12
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	7,228.97
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	18,171.83	18,057.00
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	413,441.61	426,463.70
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	33,327.78
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	25,309.82	24,849.37
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



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,302.25
b. Related Services Block Grant Entitlement	4,767.10
c. Total Entitlements Subject to Reversion	19,069.35

### 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)]	25,362.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,440.52
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	21,008.60	0.00	0.00	2,726.52	
280	1XXX	2XX	1,800.00	0.00	0.00	300.00	
280	1XXX	3XX	0.00	0.00	0.00	14,035.50	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	61.50	
280	1XXX	6XX	0.00	0.00	0.00	508.40	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			22,808.60	0.00	0.00	17,631.92	40,440.52

*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

FY2011-12

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	16,111.03	0.00	0.00	0.00	16,111.03
Buildings	1,171,342.43	-21,532.78	0.00	776,516.83	373,292.82
Machinery and Equipment	306,763.38	-25,721.49	126,796.20	201,101.59	206,736.50
Totals at Historical Cost	1,494,216.84	-47,254.27	126,796.20	977,618.42	596,140.35
Governmental Activities, Capital Assets, net	1,494,216.84	-47,254.27	126,796.20	977,618.42	596,140.35

\* 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.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Operations and Maintenance (26XX)	0.00	0.00	30,796.75
Transportation (27XX)	0.00	0.00	15,807.81
Food Service (31XX)	0.00	0.00	649.71
Total Depreciation for FY2012	0.00	0.00	47,254.27

\*\*\* Has comment.





# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	32,869.29	3,609.84	0.00	0.00	36,479.13	0.00	36,479.13
Total Governmental Activity							
Long-Term Liabilities	32,869.29	3,609.84	0.00	0.00	36,479.13	0.00	36,479.13

\* 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.