



Trustees' Financial Summary

FY2011-12

Submit ID: 1196-74382895

**56 Yellowstone County
1196 Yellowstone Academy 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:

Phone #:

(Signature)

(Date)

Chair, Board of Trustees: Michael Larson

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
102	Miscellaneous Donations/Local Sources	LOCAL	None	
107	VO-ED	LOCAL	Local	
108	Vo Ed Project Income	LOCAL	Local	
141	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	05611963111	84.367
142	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	561196142	84.367
312	Title I, Part A, Improving Basic Programs	FEDERAL	05611963112	84.010A
317	ARRA - Title I Part A	FEDERAL	5611969110	84.389
412	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A103313	84.358B



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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)	9,200.96	1,607.55		
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	9,200.96	1,607.55		
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	9,200.96	1,607.55		
52	TOTAL FUND BALANCE/EQUITY	9,200.96	1,607.55		
53	TOTAL LIABILITIES AND FUND BALANCE	9,200.96	1,607.55		



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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)		-7,398.75	277,281.35	
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)		14,011.00	110,368.13	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		6,612.25	387,649.48	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			269,400.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			269,400.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		6,612.25	118,249.48	
52	TOTAL FUND BALANCE/EQUITY		6,612.25	118,249.48	
53	TOTAL LIABILITIES AND FUND BALANCE		6,612.25	387,649.48	



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ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				583.20
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				583.20
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				583.20
52	TOTAL FUND BALANCE/EQUITY				583.20
53	TOTAL LIABILITIES AND FUND BALANCE				583.20



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Balance Sheet

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



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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)	1,088.02	0.10		
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	1,088.02	0.10		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1,088.02	0.10		
52	TOTAL FUND BALANCE/EQUITY	1,088.02	0.10		
53	TOTAL LIABILITIES AND FUND BALANCE	1,088.02	0.10		



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
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				
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		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	85,639.53	44,400.59		
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	85,639.53	44,400.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	85,639.53	44,400.59		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	85,639.53	44,400.59		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	85,639.53	44,400.59		



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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

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

PRC Revenue	2011 Value	2012 Value
1320 Tuition from Schl Dists Within State	33,064.50	179,094.30
1510 Interest Earnings	2,458.84	1,599.33
3110 Direct State Aid	154,736.79	180,368.77
3111 Quality Educator	72,375.26	69,333.26
3112 At Risk Student	0.00	36,231.63
3113 Indian Education For All	1,611.60	1,570.80
3114 American Indian Achievement Gap	2,000.00	400.00
7800 ARRA - State Fiscal Stabilization Fund	17,460.11	0.00
7810 Education Jobs Fund	14,594.48	211.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	298,301.58	468,809.63

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	460,196.80	478,620.79
2XX Personal Services - Employee Benefits	0.00	28,193.17
6XX Supplies and Materials	0.00	4,249.17
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
6XX Supplies and Materials	1,611.60	183.35
780 ARRA - State Fiscal Stabilization Fund		
1XXX Instruction		
1XX Personal Services - Salaries	17,460.11	0.00
781 Education Jobs Fund		
1XXX Instruction		
1XX Personal Services - Salaries	14,594.48	211.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	493,862.99	511,458.02



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

Schedule Of Changes Worksheet

Beginning Fund Balance						51,849.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						468,809.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						511,458.02	(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)						9,200.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
2220 County On-Schedule Trans Reimb	9,914.40	7,276.51
3210 State On-Schedule Trans Reimb	9,914.40	7,276.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,828.80	14,553.02

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	13,121.02	10,961.00
3XX Purchased Professional and Technical Services	0.00	299.00
4XX Purchased Property Services	2,231.15	1,832.75
6XX Supplies and Materials	2,620.85	1,833.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,973.02	14,926.50

Schedule Of Changes Worksheet

Beginning Fund Balance	1,981.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,553.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,926.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,607.55 (5)



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

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

PRC Revenue	2011 Value	2012 Value
2240 County Retirement Distribution	115,463.00	117,751.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	115,463.00	117,751.00

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

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	89,945.67	92,627.15
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,289.23	2,619.50
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,896.10	3,929.52
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	9,759.05	10,656.16
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,542.87	5,786.54
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,623.65	2,044.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,056.57	117,663.70

Schedule Of Changes Worksheet

Beginning Fund Balance	6,524.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	117,751.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	117,663.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,612.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Revenue	2012 Value
102 Miscellaneous Donations/Local Sources	
1320 Tuition from Schl Dists Within State	427,729.70
1510 Interest Earnings	3,252.97
1900 Other Revenue from Local Sources	178,039.49
3355 Medicaid - Miscellaneous	1,000,000.00
102 Subtotal	1,609,022.16
107 VO-ED	
1920 Contributions/Donations from Private Sources	100,000.00
108 Vo Ed Project Income	
1900 Other Revenue from Local Sources	6,535.00
142 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,401.00
312 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	269,401.00
317 ARRA - Title I Part A	
7520 ARRA - Title I, Part A	33,548.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,658.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,033,565.69

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

PRC Program Function Object	2012 Value
102 Miscellaneous Donations/Local Sources	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	806,778.72
2XX Personal Services - Employee Benefits	375,054.62
3XX Purchased Professional and Technical Services	20,265.00
5XX Other Purchased Services	3,892.63
6XX Supplies and Materials	27,742.62
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	108,049.90
222X Educational Media Services	
1XX Personal Services - Salaries	33,520.11
6XX Supplies and Materials	3,675.21
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	25,462.77
5XX Other Purchased Services	5,522.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2012 Value
102 Miscellaneous Donations/Local Sources	
280 Special Education - Local and State	
23XX Support Services - General Administration	
810 Dues and Fees	3,904.82
24XX Support Services - School Administration	
1XX Personal Services - Salaries	85,250.00
2XX Personal Services - Employee Benefits	12,235.76
5XX Other Purchased Services	18,132.50
6XX Supplies and Materials	5,881.37
810 Dues and Fees	1,791.39
25XX Support Services - Business	
1XX Personal Services - Salaries	142,111.77
2XX Personal Services - Employee Benefits	23,741.95
3XX Purchased Professional and Technical Services	3,685.00
4XX Purchased Property Services	1,389.24
5XX Other Purchased Services	3,009.53
6XX Supplies and Materials	13,051.40
810 Dues and Fees	937.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	61,715.21
2XX Personal Services - Employee Benefits	7,236.02
4XX Purchased Property Services	31,816.76
6XX Supplies and Materials	6,435.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	18,038.29
2XX Personal Services - Employee Benefits	10,657.21
3XX Purchased Professional and Technical Services	80.00
4XX Purchased Property Services	2,213.46
5XX Other Purchased Services	620.13
6XX Supplies and Materials	3,063.16
910 Food Services	
31XX Food Services	
5XX Other Purchased Services	39,315.86
102 Subtotal	1,906,276.41
107 VO-ED	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	155,213.71
2XX Personal Services - Employee Benefits	22,662.58
6XX Supplies and Materials	5,262.19
107 Subtotal	183,138.48
108 Vo Ed Project Income	



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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
108 Vo Ed Project Income	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	5,527.31
141 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	95.00
142 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
5XX Other Purchased Services	2,306.00
312 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	196,520.48
2XX Personal Services - Employee Benefits	63,928.22
5XX Other Purchased Services	1,523.98
6XX Supplies and Materials	4,428.32
8XX Other Expenditures	3,000.00
	269,401.00
312 Subtotal	
317 ARRA - Title I Part A	
752 ARRA - Title I, Part A	
1XXX Instruction	
4XX Purchased Property Services	25,000.00
5XX Other Purchased Services	8,549.81
	33,549.81
317 Subtotal	
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	12,658.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,412,952.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						516,980.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,033,565.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,412,952.54	(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	19,344.35	(4b)		-19,344.35	
						-19,344.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						118,249.48	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Miscellaneous Donations/Local Sources	1,609,022.16	1,906,276.41	-297,254.25
107 VO-ED	100,000.00	183,138.48	-83,138.48
108 Vo Ed Project Income	6,535.00	5,527.31	1,007.69
141 Title II, Part A, Teacher/Principal Train/Recruit	0.00	95.00	-95.00
142 Title II, Part A, Teacher/Principal Train/Recruit	2,401.00	2,306.00	95.00
312 Title I, Part A, Improving Basic Programs	269,401.00	269,401.00	0.00
317 ARRA - Title I Part A	33,548.00	33,549.81	-1.81
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	12,658.53	12,658.53	0.00
Total	<u>2,033,565.69</u>	<u>2,412,952.54</u>	<u>-379,386.85</u>



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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	512.07	541.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	512.07	541.56

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	3,210.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,210.39

Schedule Of Changes Worksheet

Beginning Fund Balance	3,756.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	541.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,210.39	(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)	1,088.02	(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	818,180.74	859,754.98
XX	39X 1XXX 112	Certified Teacher Staff Salaries	103,518.28	108,209.96
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	4,393.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,119,574.83	1,045,165.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	30,579.81	4,255.12
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,159.37	986.22
XX	XXX 26XX 41X	Energy Utility Services	34,911.39	31,816.72
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	2,500.00	1,500.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

- a. Instructional Block Grant Entitlement
- b. Related Services Block Grant Entitlement
- c. Total Entitlements Subject to Reversion

Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion
[(c) * (1.33)] + [(d) * (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 511,063.13
- 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	478,620.79	0.00	0.00	0.00	
280	1XXX	2XX	28,193.17	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	4,249.17	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			511,063.13	0.00	0.00	0.00	511,063.13

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

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



Trustees' Financial Summary

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Governmental Activities:*					
Machinery and Equipment	56,793.92	0.00	0.00	0.00	56,793.92
Totals at Historical Cost	56,793.92	0.00	0.00	0.00	56,793.92
Less Accumulated Depreciation For:					
Machinery and Equipment Accum	35,595.41	0.00	3,959.34	0.00	39,554.75
Total Accumulated Depreciation	35,595.41	0.00	3,959.34	0.00	39,554.75
Governmental Activities, Capital Assets, net	21,198.51	0.00	-3,959.34	0.00	17,239.17

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	55,659.78	0.00	0.00	7,186.17	48,473.61	4,847.36	43,626.25
Total Governmental Activity							
Long-Term Liabilities	55,659.78	0.00	0.00	7,186.17	48,473.61	4,847.36	43,626.25

* 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.