



Trustees' Financial Summary

FY2011-12

Submit ID: 0366-98610667

**16 Gallatin County
0366 Anderson 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: Tanya Roberts

Phone #: (406) 587-1305

(Signature)

(Date)

Chair, Board of Trustees: Cynthia Bradford-Lencioni

(Signature)

(Date)

County Superintendent: Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
113	After School Program	LOCAL		
121	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
131	Gifted and Talented	STATE		State
232	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
233	IDEA Preschool	FEDERAL	16 0366 7812	84.173A
281	Medicaid	STATE		State
321	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
323	Adequate yearly progress award-OPI	STATE		
411	Resource Transfers Dist/Coops	LOCAL		Local
420	Allegiance Refund	LOCAL		Local
731	Public Health Emergency Preparedness	STATE		NA
811	Private donation for sped para	LOCAL		
815	Endowment Fund Transfer	LOCAL		
858	Safe Routes to School	STATE		State
870	State OTO Capital Invest & Deferred Maintenance	STATE		state



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	144,675.75	27,060.21	73,382.13	13,998.36
02	Taxes Receivable - Real and Personal (120-149)	12,349.16	328.33	966.92	
03	Taxes Receivable - Protested (150-159)	1,537.29	74.88	87.41	
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	158,562.20	27,463.42	74,436.46	13,998.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13,886.45	403.21	1,054.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,886.45	403.21	1,054.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,802.06			
48	Fund Balance for Budget	133,873.69	27,060.21	73,382.13	13,998.36
52	TOTAL FUND BALANCE/EQUITY	144,675.75	27,060.21	73,382.13	13,998.36
53	TOTAL LIABILITIES AND FUND BALANCE	158,562.20	27,463.42	74,436.46	13,998.36



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		112,320.92	85,997.70	6,023.16
02	Taxes Receivable - Real and Personal (120-149)				2.64
03	Taxes Receivable - Protested (150-159)				0.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,295.73		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		114,616.65	85,997.70	6,025.81
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				2.65
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				2.65
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		114,616.65	85,997.70	6,023.16
52	TOTAL FUND BALANCE/EQUITY		114,616.65	85,997.70	6,023.16
53	TOTAL LIABILITIES AND FUND BALANCE		114,616.65	85,997.70	6,025.81



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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)				7,116.47
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				7,116.47
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				7,116.47
52	TOTAL FUND BALANCE/EQUITY				7,116.47
53	TOTAL LIABILITIES AND FUND BALANCE				7,116.47



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Balance Sheet

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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,473.41	491.00		32,245.75
02	Taxes Receivable - Real and Personal (120-149)	375.49			2,380.57
03	Taxes Receivable - Protested (150-159)	45.77			329.85
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,894.67	491.00		34,956.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	421.26			2,710.42
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	421.26			2,710.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,473.41	491.00		32,245.75
52	TOTAL FUND BALANCE/EQUITY	2,473.41	491.00		32,245.75
53	TOTAL LIABILITIES AND FUND BALANCE	2,894.67	491.00		34,956.17



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,765.56	24,670.35		
02	Taxes Receivable - Real and Personal (120-149)		564.29		
03	Taxes Receivable - Protested (150-159)		68.73		
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	2,765.56	25,303.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		633.02		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		633.02		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,765.56	24,670.35		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,765.56	24,670.35		
53	TOTAL LIABILITIES AND FUND BALANCE	2,765.56	25,303.37		



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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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			28,102.76	
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			28,102.76	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			245.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			245.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			27,857.76	
52	TOTAL FUND BALANCE/EQUITY			27,857.76	
53	TOTAL LIABILITIES AND FUND BALANCE			28,102.76	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,001.39	9,243.79		
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	23,001.39	9,243.79		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	1,901.93			
23	Warrants Payable (620)	1,341.69	9,243.79		
24	Other Current Liabilities (621-679)	19,757.77			
35	TOTAL LIABILITIES	23,001.39	9,243.79		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	23,001.39	9,243.79		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	347,868.39	329,661.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	177.93	0.00
1190 Penalties and Interest on Taxes	1,416.46	779.17
1310 Individual Tuition	47,398.85	49,776.23
1320 Tuition from Schl Dists Within State	2,281.60	15,305.83
1510 Interest Earnings	3,234.73	2,469.96
1900 Other Revenue from Local Sources	563.08	0.00
3110 Direct State Aid	413,716.64	518,530.95
3111 Quality Educator	46,621.69	43,579.69
3112 At Risk Student	0.00	1,436.47
3113 Indian Education For All	3,957.60	4,202.40
3114 American Indian Achievement Gap	800.00	600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	33,235.60	38,845.60
3120 State Guaranteed Tax Base Aid	247,738.20	242,415.36
3444 State School Block Grant	29,485.42	29,485.42
3730 HB645 State Special Education Allowable Costs	1,613.87	0.00
7800 ARRA - State Fiscal Stabilization Fund	46,682.75	0.00
7810 Education Jobs Fund	39,020.98	608.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,265,813.79	1,277,697.00

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	579,028.03	599,911.49
2XX Personal Services - Employee Benefits	29,046.68	88,075.10
3XX Purchased Professional and Technical Services	4,044.89	5,857.79
4XX Purchased Property Services	255.00	475.00
5XX Other Purchased Services	708.30	969.93
6XX Supplies and Materials	33,805.30	39,352.81
810 Dues and Fees	491.00	1,360.00
21XX Support Services - Students		
1XX Personal Services - Salaries	22,455.06	24,812.96
2XX Personal Services - Employee Benefits	5,420.31	6,222.56
3XX Purchased Professional and Technical Services	1,500.00	1,500.00
5XX Other Purchased Services	395.34	500.00
6XX Supplies and Materials	388.29	240.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	2,731.67	0.00
222X Educational Media Services		



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			1XX Personal Services - Salaries	33,273.60	39,698.26
			2XX Personal Services - Employee Benefits	235.29	303.36
			4XX Purchased Property Services	0.00	134.59
			5XX Other Purchased Services	173.72	38.52
			6XX Supplies and Materials	4,294.00	3,871.47
	23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	1.59	2.16
			3XX Purchased Professional and Technical Services	865.20	962.88
			5XX Other Purchased Services	388.00	589.99
			6XX Supplies and Materials	361.43	2,248.59
			810 Dues and Fees	2,174.00	2,098.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	106,610.02	137,071.63
			2XX Personal Services - Employee Benefits	6,131.88	886.63
			3XX Purchased Professional and Technical Services	669.25	1,750.73
			5XX Other Purchased Services	4,308.98	2,919.12
			6XX Supplies and Materials	1,527.66	2,274.88
			810 Dues and Fees	1,437.00	714.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	35,236.98	35,843.67
			2XX Personal Services - Employee Benefits	2,978.97	6,344.36
			3XX Purchased Professional and Technical Services	8,477.30	6,050.00
			4XX Purchased Property Services	9,166.41	8,336.78
			5XX Other Purchased Services	13,541.13	12,758.89
			6XX Supplies and Materials	4,894.85	6,629.42
			810 Dues and Fees	395.00	164.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	29,841.75	33,514.16
			2XX Personal Services - Employee Benefits	6,075.77	6,990.88
			3XX Purchased Professional and Technical Services	677.12	558.75
			4XX Purchased Property Services	61,422.26	54,015.01
			5XX Other Purchased Services	2,001.67	1,340.54
			6XX Supplies and Materials	6,729.89	4,634.36
			810 Dues and Fees	337.50	275.50
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	70,710.50	99,768.17
			2XX Personal Services - Employee Benefits	10,383.45	23,730.27
			3XX Purchased Professional and Technical Services	1,673.87	1,946.09
			5XX Other Purchased Services	955.64	933.04
			6XX Supplies and Materials	1,656.93	3,186.02
	62XX Resources Transferred to Other School Districts or Cooperatives				



Trustees' Financial Summary

FY2011-12

Submit ID: 0366-98610667

16 Gallatin County
0366 Anderson Elem

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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,148.00	3,411.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	3,340.00	1,536.00
			5XX Other Purchased Services	300.00	0.00
			6XX Supplies and Materials	286.80	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	5,115.14
			2XX Personal Services - Employee Benefits	0.00	707.17
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	3,157.68	0.00
			2XX Personal Services - Employee Benefits	294.88	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	46,682.75	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	608.15
			2XX Personal Services - Employee Benefits	39,020.98	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	22,924.67	11,381.95
			2XX Personal Services - Employee Benefits	2,838.45	2,001.07
			4XX Purchased Property Services	407.86	0.00
			6XX Supplies and Materials	5,841.94	0.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	2,609.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,238,122.49</u>	<u>1,299,231.84</u>



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

Schedule Of Changes Worksheet

Beginning Fund Balance						165,100.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,277,697.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,299,231.84	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	10,802.06	Less Last Year	9,692.15	(4b)		1,109.91	
						1,109.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						144,675.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	22,285.04	6,809.02
1190 Penalties and Interest on Taxes	69.36	30.75
1410 Individual Transportation Fees	10,374.10	10,361.36
1510 Interest Earnings	301.90	286.39
2220 County On-Schedule Trans Reimb	1,544.23	5,204.65
3210 State On-Schedule Trans Reimb	1,544.23	5,204.65
3444 State School Block Grant	1,723.47	1,723.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,842.33	29,620.29

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	1,300.51	431.10
27XX Student Transportation Services		
1XX Personal Services - Salaries	15,750.99	14,241.27
2XX Personal Services - Employee Benefits	2,768.52	2,728.25
3XX Purchased Professional and Technical Services	374.10	304.00
4XX Purchased Property Services	1,709.27	7,063.51
5XX Other Purchased Services	1,927.65	3,113.13
6XX Supplies and Materials	5,016.44	4,251.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,847.48	32,133.23



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						29,573.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,620.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,133.23	(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)						27,060.21	(5)



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16 Gallatin County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	14,242.97	27,428.16
1190 Penalties and Interest on Taxes	38.39	36.16
1510 Interest Earnings	582.20	529.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,863.56	27,993.60

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	73,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,500.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		45,388.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		27,993.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		73,382.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	73.03	170.07
1621 Lunch Sales	69,345.53	77,114.35
4550 Federal Child Nutrition	15,665.49	14,978.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,084.05	92,262.73

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	14,736.52	24,386.30
2XX Personal Services - Employee Benefits	1,760.91	5,329.82
4XX Purchased Property Services	2,358.29	487.06
6XX Supplies and Materials	56,799.82	57,940.77
810 Dues and Fees	586.25	789.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	76,241.79	88,933.20

Schedule Of Changes Worksheet

Beginning Fund Balance	10,668.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,262.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,933.20	(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)	13,998.36	(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
1510 Interest Earnings	1,076.82	964.77
2240 County Retirement Distribution	137,190.23	181,449.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	138,267.05	182,414.03

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	97,892.58	92,665.36
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,318.62	3,680.58
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	196.38	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,481.40	5,473.59
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	19.29	19.62
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	15,988.41	20,319.57
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,816.23	4,598.93
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,081.70	4,734.31
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,722.80	1,640.82
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,406.04	13,336.58
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	2,841.75	3,306.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	525.17	899.92
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,228.16	4,774.90



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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:	150,518.53	155,450.18
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Schedule Of Changes Worksheet

Beginning Fund Balance		87,652.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		182,414.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		155,450.18	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
		(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
		(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		114,616.65	(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
113 After School Program	
1900 Other Revenue from Local Sources	19,093.22
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,388.00
131 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,727.00
232 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	14,812.20
233 IDEA Preschool	
4650 Federal Miscellaneous Grants from OPI	2,000.00
281 Medicaid	
3357 Montana Administrative Claiming Reimbursement	3,075.52
321 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	17,857.00
323 Adequate yearly progress award-OPI	
4650 Federal Miscellaneous Grants from OPI	11,405.00
411 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	16,609.96
811 Private donation for sped para	
1920 Contributions/Donations from Private Sources	21,000.00
815 Endowment Fund Transfer	
9710 Residual Equity Transfers In	21,993.20
858 Safe Routes to School	
1900 Other Revenue from Local Sources	12,075.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	165,036.37

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

PRC Program Function Object	2012 Value
113 After School Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	13,364.74
2XX Personal Services - Employee Benefits	1,989.98
6XX Supplies and Materials	2,040.13
113 Subtotal	17,394.85
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	



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
		411	Subtotal	15,005.96
420	Allegiance Refund			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		2XX	Personal Services - Employee Benefits	521.15
	222X Educational Media Services			
		2XX	Personal Services - Employee Benefits	75.00
	280 Special Education - Local and State			
	1XXX Instruction			
		2XX	Personal Services - Employee Benefits	75.00
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
		2XX	Personal Services - Employee Benefits	3.85
		420	Subtotal	675.00
731	Public Health Emergency Preparedness			
	473 Public Health Emergency Preparedness			
	21XX Support Services - Students			
		6XX	Supplies and Materials	132.19
811	Private donation for sped para			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		1XX	Personal Services - Salaries	807.31
		2XX	Personal Services - Employee Benefits	68.49
		3XX	Purchased Professional and Technical Services	716.75
	280 Special Education - Local and State			
	1XXX Instruction			
		1XX	Personal Services - Salaries	4,098.61
		2XX	Personal Services - Employee Benefits	2,335.55
		6XX	Supplies and Materials	499.12
		811	Subtotal	8,525.83
858	Safe Routes to School			
	329 State Miscellaneous Grants			
	1XXX Instruction			
		3XX	Purchased Professional and Technical Services	5,158.06
870	State OTO Capital Invest & Deferred Maintenance			
	366 OTO Capital Invest & Deferred Maintenance			
	4XXX Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	12,838.44



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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:**

121,390.07

Schedule Of Changes Worksheet

Beginning Fund Balance					42,351.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					165,036.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,390.07	(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)					85,997.70	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 After School Program	19,093.22	17,394.85	1,698.37
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	23,388.00	23,387.98	0.02
131 Gifted and Talented	1,727.00	1,726.68	0.32
232 IDEA Part B (Trans from Coop)	14,812.20	14,812.21	-0.01
233 IDEA Preschool	2,000.00	2,000.00	0.00
281 Medicaid	3,075.52	98.72	2,976.80
321 Title I, Part A, Improving Basic Programs	17,857.00	17,856.65	0.35
323 Adequate yearly progress award-OPI	11,405.00	1,777.50	9,627.50
411 Resource Transfers Dist/Coops	16,609.96	15,005.96	1,604.00
420 Allegiance Refund	0.00	675.00	-675.00
731 Public Health Emergency Preparedness	0.00	132.19	-132.19
811 Private donation for sped para	21,000.00	8,525.83	12,474.17
815 Endowment Fund Transfer	21,993.20	0.00	21,993.20
858 Safe Routes to School	12,075.27	5,158.06	6,917.21
870 State OTO Capital Invest & Deferred Maintenance	0.00	12,838.44	-12,838.44
Total	165,036.37	121,390.07	43,646.30



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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
1110 District Tax Levy	4.57	2.92
1190 Penalties and Interest on Taxes	0.92	0.00
1510 Interest Earnings	68.06	59.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73.55	62.19

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance					5,960.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					62.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,023.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	80.32	70.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80.32	70.18

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	7,046.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,116.47	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	10,255.42	9,973.97
1190 Penalties and Interest on Taxes	28.72	18.33
1510 Interest Earnings	33.12	13.01
3281 State Technology Aid	1,245.33	1,304.41
3445 State Combined Fund School Block Grant	1,751.56	1,751.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,314.15	13,061.28

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	283.05	0.00
4XX Purchased Property Services	0.00	319.98
5XX Other Purchased Services	1,430.38	1,247.40
6XX Supplies and Materials	7,150.73	12,066.00
810 Dues and Fees	1,395.49	381.52
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	2,692.50	0.00
2XX Personal Services - Employee Benefits	16.92	0.00
3XX Purchased Professional and Technical Services	0.00	523.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,969.07	14,538.78



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,950.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,061.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,538.78	(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)						2,473.41	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	9.53	7.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9.53	7.83

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	360.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	360.00

Schedule Of Changes Worksheet

Beginning Fund Balance	843.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	360.00	(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)	491.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	81,031.63	59,160.72
1190 Penalties and Interest on Taxes	261.01	172.84
1510 Interest Earnings	597.51	523.82
3120 State Guaranteed Tax Base Aid	25,145.71	31,042.66
5120 Proceeds from Refunding Bonds	12,838.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,873.89	90,900.04

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	65,000.00	75,000.00
850 Interest on Debt	23,807.50	23,876.74
860 Agent Fees/Issuance Costs	1,150.00	0.00
63XX Refunding Bonds Used to Retire Old Issues		
860 Agent Fees/Issuance Costs	21,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	110,957.50	98,876.74

Schedule Of Changes Worksheet

Beginning Fund Balance		40,222.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		90,900.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		98,876.74	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
		0.00	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		32,245.75	(5)



Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	325.70	47.97
1900 Other Revenue from Local Sources	77,224.00	6,560.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,549.70	6,607.97

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	2,979.22	0.00
4XX Purchased Property Services	102,888.99	7,010.00
6XX Supplies and Materials	0.00	12,695.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	105,868.21	19,705.54

Schedule Of Changes Worksheet

Beginning Fund Balance		15,863.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,607.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		19,705.54	(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	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,765.56	(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
1110 District Tax Levy	15,382.10	14,983.52
1190 Penalties and Interest on Taxes	43.18	34.87
1510 Interest Earnings	469.44	282.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,894.72	15,301.06

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	1,750.00	17,208.70
6XX Supplies and Materials	0.00	8,079.51
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	15,606.94	0.00
6XX Supplies and Materials	244.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,601.79	25,288.21

Schedule Of Changes Worksheet

Beginning Fund Balance	34,657.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,301.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,288.21	(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)	24,670.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3,938.48	0.00
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-425.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>3,938.48</u>	<u>-425.45</u>

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

PRC Program Function Object	2011 Value	2012 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	21,993.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>21,993.20</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		22,418.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		-425.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		21,993.20	(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)



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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
1510 Interest Earnings	344.04	277.26
1900 Other Revenue from Local Sources	85,895.59	103,667.33
6100 Material Prior Period Revenue Adjustments	555.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,795.20	103,944.59

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	79,533.59	103,354.94
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	216.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	79,533.59	103,571.02

Schedule Of Changes Worksheet

Beginning Fund Balance	27,484.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103,944.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	103,571.02	(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)
	27,857.76	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	43,479.00	39,672.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	621,937.57	596,770.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,220.28	9,618.87
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	111.33	1,543.85
XX	XXX 26XX 41X	Energy Utility Services	35,244.37	36,713.12
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	31,013.30
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,013.30

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,337.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,658.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	132,974.59
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: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	99,768.17	0.00	0.00	0.00	
280	1XXX	2XX	23,730.27	0.00	0.00	0.00	
280	1XXX	3XX	1,946.09	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	933.04	0.00	0.00	0.00	
280	1XXX	6XX	3,186.02	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	3,411.00	0.00	0.00	0.00	
Totals			132,974.59	0.00	0.00	0.00	132,974.59

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	128,565.00	0.00	0.00	0.00	128,565.00
Buildings	2,154,571.00	0.00	0.00	0.00	2,154,571.00
Machinery and Equipment	259,845.00	0.00	42,047.00	66,317.00	235,575.00
Totals at Historical Cost	2,542,981.00	0.00	42,047.00	66,317.00	2,518,711.00
Less Accumulated Depreciation For:					
Improvement Accum	45,043.00	0.00	3,754.00	0.00	48,797.00
Building Accum	439,166.00	0.00	30,941.00	0.00	470,107.00
Machinery and Equipment Accum	118,602.00	0.00	0.00	20,893.00	97,709.00
Total Accumulated Depreciation	602,811.00	0.00	34,695.00	20,893.00	616,613.00
Governmental Activities, Capital Assets, net	1,940,170.00	0.00	7,352.00	45,424.00	1,902,098.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	36,568.00	0.00	0.00
Support Services Students (21XX)	243.00	0.00	0.00
Support Services Staff (22XX)	1,994.00	0.00	0.00
General Administration (23XX)	814.00	0.00	0.00
School Administration (24XX)	619.00	0.00	0.00
Financial Administration (25XX)	575.00	0.00	0.00
Operations and Maintenance (26XX)	1,163.00	0.00	0.00
Transportation (27XX)	14,240.00	0.00	0.00
Food Service (31XX)	3,054.00	0.00	0.00
Total Depreciation for FY2012	59,270.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
04/26/2011	805,000.00	0.00	75,000.00	0.00	730,000.00	80,000.00	650,000.00
Compensated Absences	102,898.62	0.00	0.00	9,480.19	93,418.43	0.00	93,418.43
Total Governmental Activity							
Long-Term Liabilities	907,898.62	0.00	75,000.00	9,480.19	823,418.43	80,000.00	743,418.43

* 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.