



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0258-28978106**

**14 Fergus County  
0258 Lewistown 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:** Rebekah Rhoades

**Phone #:** (406) 535-8777

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

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

**Chair, Board of Trustees:** Stan Monger

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

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

**County Superintendent:** Rhonda Long

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

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

## Software

Accounting Package: CSA/Infinite Visions

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	Garfield Donations	LOCAL	2009	
103	Highland Park Donations	LOCAL	2009	
104	Lewis & Clark Donations	LOCAL	2009	
105	LJHS Donations	LOCAL	2009	
112	School Breakfast	STATE	2012	
113	School Breakfast	STATE	2013	
224	Bus Driver Training Symposium	LOCAL	2009	
262	Maintenance OTO	STATE	2009	
287	Aggregate Reim/Indirects	LOCAL	LOCAL	Local
362	Quality Schools Facility Grant	STATE	2012	NA
367	Full-Time Kindergarten OTO	STATE	2009	
370	Deferred Maintenance & Energy Efficiency	STATE	STATE	NA
447	GIS Grant	LOCAL	2009	
465	Title II, Part D, Ed Technology	FEDERAL	BRIDGER CONSORTIUM	84.318
494	Title I - Schoolwide	FEDERAL	2012	Federal
542	Elementary Book Fair	LOCAL	2009	
566	Moodie Donation	LOCAL	2012	
633	District Reimbursements	LOCAL	2008	
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	ARRA IDEA	84.931



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	631,985.82	830,970.08	818,077.87	115,944.65
02	Taxes Receivable - Real and Personal (120-149)	79,276.45	21,726.76	74.93	
03	Taxes Receivable - Protested (150-159)	36,338.85	10,042.94	189.56	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				44,338.47
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	747,601.12	862,739.78	818,342.36	160,283.12
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	44,491.32			
25	Deferred Revenue (680)	115,615.30	31,769.70	264.49	10,533.66
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	160,106.62	31,769.70	264.49	10,533.66
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				44,338.47
37	Reserve for Encumbrances (953)	104,268.30			
48	Fund Balance for Budget	483,226.20	830,970.08	818,077.87	105,410.99
52	<b>TOTAL FUND BALANCE/EQUITY</b>	587,494.50	830,970.08	818,077.87	149,749.46
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	747,601.12	862,739.78	818,342.36	160,283.12



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.45	461,754.44	269,338.55	
02	Taxes Receivable - Real and Personal (120-149)	1.37			
03	Taxes Receivable - Protested (150-159)	3.50			
04	Receivables from Other Funds (160-179)			661.07	
05	Due From Other Governments (180)			208,007.43	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			2,500.00	
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6.32	461,754.44	480,507.05	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.87		500.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4.87		500.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1.45	461,754.44	480,007.05	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1.45	461,754.44	480,007.05	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6.32	461,754.44	480,507.05	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,529.61	52,033.74
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,529.61	52,033.74
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,529.61	52,033.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,529.61	52,033.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,529.61	52,033.74



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	86,409.59			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	86,409.59			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	86,409.59			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	86,409.59			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	86,409.59			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,421.76	106,927.30		920,057.96
02	Taxes Receivable - Real and Personal (120-149)	3,047.08			6,718.08
03	Taxes Receivable - Protested (150-159)	1,397.77			2,841.09
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	46,866.61	106,927.30		929,617.13
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,444.85			9,559.17
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4,444.85			9,559.17
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	42,421.76	106,927.30		920,057.96
52	<b>TOTAL FUND BALANCE/EQUITY</b>	42,421.76	106,927.30		920,057.96
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	46,866.61	106,927.30		929,617.13



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,255.82	522,372.13		
02	Taxes Receivable - Real and Personal (120-149)		4,853.01		
03	Taxes Receivable - Protested (150-159)		2,226.06		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9,255.82	529,451.20		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,079.07		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		7,079.07		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	9,255.82	522,372.13		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,255.82	522,372.13		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9,255.82	529,451.20		





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## Balance Sheet

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



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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			61,949.96	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			61,949.96	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)			661.07	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			661.07	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			61,288.89	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			61,288.89	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			61,949.96	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	580,292.65	167,927.97		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	580,292.65	167,927.97		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	580,292.65	167,927.97		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	580,292.65	167,927.97		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	580,292.65	167,927.97		



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## Balance Sheet

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



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## Balance Sheet

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



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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	1,386,144.69	1,449,936.98
1112 District Levy - Personal Property	128,138.66	70,875.88
1114 District Levy - Pers Prop/Mobile Homes	19,928.84	18,433.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	95,176.35	64,625.94
1190 Penalties and Interest on Taxes	8,826.70	15,613.58
1510 Interest Earnings	9,975.32	7,318.88
1900 Other Revenue from Local Sources	94.50	157.04
3110 Direct State Aid	1,738,362.34	2,012,654.66
3111 Quality Educator	201,024.49	195,807.46
3112 At Risk Student	0.00	25,124.40
3113 Indian Education For All	17,850.00	17,319.60
3114 American Indian Achievement Gap	3,000.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	316,944.69	317,023.71
3117 State Tuition for State Placement	6,372.80	0.00
3120 State Guaranteed Tax Base Aid	1,023,279.74	970,392.18
3444 State School Block Grant	311,061.02	311,061.02
3730 HB645 State Special Education Allowable Costs	7,016.10	0.00
6100 Material Prior Period Revenue Adjustments	1,625.92	362.62
7810 Education Jobs Fund	163,959.18	2,360.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,438,781.34</b>	<b>5,479,867.79</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,686,774.58	1,894,079.22
2XX Personal Services - Employee Benefits	240,213.68	274,081.72
3XX Purchased Professional and Technical Services	10,125.00	5,407.50
4XX Purchased Property Services	9,547.71	11,765.97
5XX Other Purchased Services	1,107.78	2,169.57
6XX Supplies and Materials	238,947.70	158,277.58
7XX Property and Equipment Acquisition	0.00	17,972.00
810 Dues and Fees	598.00	37.50
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	149,512.18	129,456.39
2XX Personal Services - Employee Benefits	18,280.26	15,896.07
3XX Purchased Professional and Technical Services	875.00	14,747.58
5XX Other Purchased Services	641.01	327.23
6XX Supplies and Materials	493.06	642.85
810 Dues and Fees	115.00	115.00



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

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

PRC	Program	Function	Object	2011 Value	2012 Value	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	43,805.48	41,596.61	
			2XX Personal Services - Employee Benefits	6,096.87	6,954.13	
			3XX Purchased Professional and Technical Services	461.63	670.00	
			5XX Other Purchased Services	4,565.49	3,034.88	
			6XX Supplies and Materials	2,128.39	15,555.02	
			810 Dues and Fees	380.56	459.63	
	<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	101,357.94	89,033.34	
			2XX Personal Services - Employee Benefits	17,443.81	12,307.44	
			3XX Purchased Professional and Technical Services	3,500.83	7,034.94	
			5XX Other Purchased Services	117.67	1,122.29	
			6XX Supplies and Materials	15,781.39	16,000.65	
	<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	72,627.49	82,976.48	
			2XX Personal Services - Employee Benefits	14,447.95	15,690.77	
			3XX Purchased Professional and Technical Services	16,995.17	6,594.56	
			4XX Purchased Property Services	134.54	195.79	
			5XX Other Purchased Services	12,389.93	13,839.22	
			6XX Supplies and Materials	2,110.30	1,445.06	
			810 Dues and Fees	5,145.60	5,199.20	
	<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	250,773.45	306,255.26	
			2XX Personal Services - Employee Benefits	54,642.33	80,127.10	
			5XX Other Purchased Services	1,563.46	3,558.92	
			6XX Supplies and Materials	5,083.83	2,458.08	
			810 Dues and Fees	770.00	844.95	
	<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	154,572.17	171,169.87	
			2XX Personal Services - Employee Benefits	24,145.73	31,270.07	
			3XX Purchased Professional and Technical Services	9,650.67	10,463.22	
			4XX Purchased Property Services	3,989.43	4,204.78	
			5XX Other Purchased Services	5,446.95	5,721.92	
			6XX Supplies and Materials	16,594.22	12,286.65	
			7XX Property and Equipment Acquisition	0.00	6,474.21	
			810 Dues and Fees	904.50	997.55	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	273,949.75	275,690.60	
			2XX Personal Services - Employee Benefits	73,643.09	81,534.62	
			3XX Purchased Professional and Technical Services	20,603.37	13,931.52	
			4XX Purchased Property Services	405,523.91	246,497.02	
			5XX Other Purchased Services	32,828.55	38,165.50	
			6XX Supplies and Materials	40,931.00	49,519.33	
			7XX Property and Equipment Acquisition	0.00	13,390.88	





# Trustees' Financial Summary

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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			810 Dues and Fees	341.00	310.00
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	81,932.95	90,708.80
	<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>				
			840 Principal On Debt	15,832.98	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	647,671.50	638,935.11
			2XX Personal Services - Employee Benefits	105,371.21	106,562.03
			5XX Other Purchased Services	0.00	364.58
			6XX Supplies and Materials	28,442.03	6,907.49
	<b>21XX Support Services - Students</b>				
			2XX Personal Services - Employee Benefits	0.00	254.45
			5XX Other Purchased Services	0.00	62.72
	<b>23XX Support Services - General Administration</b>				
			6XX Supplies and Materials	73.26	0.00
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	3,080.25	4,112.27
			2XX Personal Services - Employee Benefits	220.99	0.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	77,717.32	79,695.66
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	11,294.45	11,132.06
			2XX Personal Services - Employee Benefits	1,154.82	1,424.63
	<b>221X Improvement of Instruction Services</b>				
			1XX Personal Services - Salaries	19,931.60	0.00
			2XX Personal Services - Employee Benefits	3,036.18	0.00
			3XX Purchased Professional and Technical Services	529.33	0.00
			6XX Supplies and Materials	32.57	0.00
			810 Dues and Fees	25.00	0.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	5,322.96	5,322.96
			2XX Personal Services - Employee Benefits	710.39	706.33
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	866.59	0.00
			2XX Personal Services - Employee Benefits	102.81	0.00
	<b>420 Title I, Part A, Improving Basic Programs</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	243.67	153,723.73
			2XX Personal Services - Employee Benefits	1.42	15,778.14



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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
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	800.03	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	7,128.90	7,488.82
			2XX Personal Services - Employee Benefits	723.96	108.16
			3XX Purchased Professional and Technical Services	500.00	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			3XX Purchased Professional and Technical Services	62.00	0.00
			4XX Purchased Property Services	0.00	90.13
			5XX Other Purchased Services	77.00	0.00
			6XX Supplies and Materials	5,498.81	4,886.46
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	40,116.14	43,495.87
			2XX Personal Services - Employee Benefits	2,728.17	1,732.72
			5XX Other Purchased Services	7,441.12	6,267.79
			6XX Supplies and Materials	147.22	0.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	196,152.57	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	163,959.18	2,360.50
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	104,756.45	69,328.64
			2XX Personal Services - Employee Benefits	18,120.92	12,415.15
			5XX Other Purchased Services	0.00	509.00
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	1,347.67	193.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,605,833.83</u>	<u>5,464,125.80</u>



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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						660,512.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,479,867.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,464,125.80	(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	104,268.30	Less Last Year	193,028.57	(4b)		-88,760.27	
						-88,760.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						587,494.50	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	406,725.05	415,234.48
1112 District Levy - Personal Property	35,871.59	19,467.92
1114 District Levy - Pers Prop/Mobile Homes	5,634.06	5,053.43
1190 Penalties and Interest on Taxes	2,315.18	3,953.74
1510 Interest Earnings	8,271.11	7,099.78
2220 County On-Schedule Trans Reimb	74,881.53	78,429.28
3210 State On-Schedule Trans Reimb	74,881.54	78,429.28
3444 State School Block Grant	9,986.92	9,986.92
5200 Sale or Compensation for Loss of Assets	0.00	6,948.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>618,566.98</b>	<b>624,603.15</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	9,435.12	9,435.05
2XX Personal Services - Employee Benefits	1,591.16	1,766.74
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	31,926.25	31,836.13
2XX Personal Services - Employee Benefits	6,222.62	7,155.17
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	6,415.85	5,656.29
5XX Other Purchased Services	1,103.46	1,629.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	198,920.86	193,974.59
2XX Personal Services - Employee Benefits	39,619.95	38,703.27
3XX Purchased Professional and Technical Services	2,048.84	4,078.72
4XX Purchased Property Services	3,949.68	5,526.35
5XX Other Purchased Services	7,488.58	7,420.00
6XX Supplies and Materials	82,214.05	93,524.11
7XX Property and Equipment Acquisition	0.00	19,858.74
810 Dues and Fees	0.00	25.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	39,726.53	39,688.92
2XX Personal Services - Employee Benefits	9,341.35	9,458.60
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	0.00	113.00



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

### 10 - Transportation Fund

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

440,004.30

469,849.68

### Schedule Of Changes Worksheet

Beginning Fund Balance						676,216.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						624,603.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						469,849.68	(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)						830,970.08	(5)



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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	3,634.55	1,785.54
1112 District Levy - Personal Property	1,764.72	70.36
1114 District Levy - Pers Prop/Mobile Homes	382.98	0.54
1190 Penalties and Interest on Taxes	355.01	414.78
1510 Interest Earnings	14,482.40	8,286.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>20,619.66</b>	<b>10,557.39</b>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	82,209.08	52,445.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>82,209.08</b>	<b>52,445.00</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	859,965.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,557.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,445.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	818,077.87	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,949.27	1,242.46
1611 National School Lunch Program	260,749.91	260,647.22
1630 Catering Sales	15,079.03	11,707.25
3220 State Food Services Match	1,066.48	0.00
4550 Federal Child Nutrition	230,472.08	248,359.75
5200 Sale or Compensation for Loss of Assets	1,250.00	32.40
6100 Material Prior Period Revenue Adjustments	0.00	665.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	510,566.77	522,654.08

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

PRC Program Function Object	2011 Value	2012 Value
<b>910 Food Services</b>		
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	5,824.78	6,969.29
2XX Personal Services - Employee Benefits	593.18	490.08
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	148,438.03	182,085.16
2XX Personal Services - Employee Benefits	29,483.47	31,032.44
3XX Purchased Professional and Technical Services	1,252.91	2,381.28
4XX Purchased Property Services	3,887.30	854.20
5XX Other Purchased Services	1,073.55	2,041.99
6XX Supplies and Materials	295,116.50	303,496.52
7XX Property and Equipment Acquisition	0.00	9,069.48
810 Dues and Fees	3,271.13	2,858.63
<b>999 Undistributed</b>		
<b>9999 Undistributed</b>		
892 Material Prior Period Expenditure Adjustments	182.08	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	489,122.93	541,279.07



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

### 12 - School Food Services Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						168,681.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						522,654.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						541,279.07	(3)
Increase/Decrease of Reserve for Inventories							
This Year	44,338.47	Less Last Year	44,645.97	(4a)		-307.50	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						-307.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						149,749.46	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	62.60	33.94
1112 District Levy - Personal Property	32.52	1.48
1114 District Levy - Pers Prop/Mobile Homes	7.37	0.00
1190 Penalties and Interest on Taxes	4.13	5.64
1510 Interest Earnings	0.00	0.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	106.62	41.44

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		-39.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		41.44	(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
Ending Fund Balance (1 + 2 - 3 + 4)		1.45	(5)



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	8,848.61	5,176.63
2240 County Retirement Distribution	623,694.99	620,538.81
6100 Material Prior Period Revenue Adjustments	0.00	884.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>632,543.60</b>	<b>626,599.47</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	330,591.67	320,718.15
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	21,980.07	19,001.09
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	6,633.44	6,314.87
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	14,085.68	12,481.16
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	12,218.30	13,892.05
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	36,510.96	44,971.62
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	27,402.56	29,020.90
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	38,547.93	38,951.51
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	28,736.85	30,168.86
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	93,855.11	93,254.20
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	5,901.03	5,907.11
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,627.70	1,572.86
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	3,039.57	0.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	748.12	745.43



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

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

PRC	Program	Function	Object	2011 Value	2012 Value
	365 Indian Education for All - OTO & Ongoing				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	132.14	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,183.30	1,108.55
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,200.86	5,244.09
	890 Other Community Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	109.69	7.92
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	389.07	999.41
		31XX Food Services			
			2XX Personal Services - Employee Benefits	33,243.37	33,693.24
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	3.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				663,137.42	658,056.22

### Schedule Of Changes Worksheet

Beginning Fund Balance					493,211.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					626,599.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					658,056.22	(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)					461,754.44	(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:

<b>PRC Revenue</b>	<b>2012 Value</b>
<b>102 Garfield Donations</b>	
1900 Other Revenue from Local Sources	8,931.00
1920 Contributions/Donations from Private Sources	5,586.23
<b>102 Subtotal</b>	14,517.23
<b>103 Highland Park Donations</b>	
1900 Other Revenue from Local Sources	427.00
1920 Contributions/Donations from Private Sources	4,416.76
<b>103 Subtotal</b>	4,843.76
<b>104 Lewis &amp; Clark Donations</b>	
1900 Other Revenue from Local Sources	924.00
1920 Contributions/Donations from Private Sources	1,947.95
<b>104 Subtotal</b>	2,871.95
<b>105 LJHS Donations</b>	
1900 Other Revenue from Local Sources	3,154.00
1920 Contributions/Donations from Private Sources	1,143.05
<b>105 Subtotal</b>	4,297.05
<b>112 School Breakfast</b>	
3290 State - Other State Grants	500.00
<b>224 Bus Driver Training Symposium</b>	
1950 Services Provided Other School Districts or Coops	67.83
<b>287 Aggregate Reim/Indirects</b>	
1950 Services Provided Other School Districts or Coops	8,401.01
1960 Services Provided Other Local Governmental Units	12,158.62
<b>287 Subtotal</b>	20,559.63
<b>362 Quality Schools Facility Grant</b>	
3720 Quality Schools Facility Grant Program	4,000.00
<b>447 GIS Grant</b>	
1920 Contributions/Donations from Private Sources	2,500.00
<b>494 Title I - Schoolwide</b>	
4940 Schoolwide Program	379,720.13
<b>542 Elementary Book Fair</b>	
1900 Other Revenue from Local Sources	8,709.59
<b>566 Moodie Donation</b>	
1920 Contributions/Donations from Private Sources	8,000.00
<b>633 District Reimbursements</b>	
1900 Other Revenue from Local Sources	17,395.28
1920 Contributions/Donations from Private Sources	250.00



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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
<b>633 District Reimbursements</b>	
3355 Medicaid - Miscellaneous	43,488.52
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	122,891.84
6100 Material Prior Period Revenue Adjustments	-0.08
	184,025.56
<b>633 Subtotal</b>	184,025.56
 <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	634,612.73

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

PRC Program Function Object	2012 Value
<b>102 Garfield Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	176.98
2XX Personal Services - Employee Benefits	8.94
3XX Purchased Professional and Technical Services	4,850.00
4XX Purchased Property Services	180.00
5XX Other Purchased Services	4,166.00
6XX Supplies and Materials	8,812.38
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	904.33
2XX Personal Services - Employee Benefits	45.67
5XX Other Purchased Services	180.00
	19,324.30
<b>102 Subtotal</b>	19,324.30
 <b>103 Highland Park Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	92.50
6XX Supplies and Materials	6,710.90
	6,803.40
<b>103 Subtotal</b>	6,803.40
 <b>104 Lewis &amp; Clark Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	12.00
6XX Supplies and Materials	7,307.42
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	203.90
2XX Personal Services - Employee Benefits	13.46



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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
<b>104 Lewis &amp; Clark Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>27XX Student Transportation Services</b>	
5XX Other Purchased Services	12.00
	12.00
<b>104 Subtotal</b>	7,548.78
<b>105 LJHS Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	2,080.00
4XX Purchased Property Services	810.00
5XX Other Purchased Services	131.11
6XX Supplies and Materials	1,187.36
<b>24XX Support Services - School Administration</b>	
6XX Supplies and Materials	918.00
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	411.10
2XX Personal Services - Employee Benefits	20.76
5XX Other Purchased Services	132.00
	5,690.33
<b>105 Subtotal</b>	5,690.33
<b>112 School Breakfast</b>	
<b>910 Food Services</b>	
<b>31XX Food Services</b>	
6XX Supplies and Materials	500.00
<b>287 Aggregate Reim/Indirects</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>27XX Student Transportation Services</b>	
1XX Personal Services - Salaries	14,072.39
2XX Personal Services - Employee Benefits	895.78
4XX Purchased Property Services	476.23
6XX Supplies and Materials	1,794.76
<b>280 Special Education - Local and State</b>	
<b>27XX Student Transportation Services</b>	
5XX Other Purchased Services	140.31
	17,379.47
<b>287 Subtotal</b>	17,379.47
<b>362 Quality Schools Facility Grant</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	4,000.00
<b>367 Full-Time Kindergarten OTO</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	



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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
<b>367 Full-Time Kindergarten OTO</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,698.75
<b>447 GIS Grant</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	256.00
6XX Supplies and Materials	2,241.69
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	533.60
<b>447 Subtotal</b>	3,031.29
<b>494 Title I - Schoolwide</b>	
<b>494 Schoolwide Program</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	246,951.81
2XX Personal Services - Employee Benefits	80,361.23
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	350.15
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	20,798.20
2XX Personal Services - Employee Benefits	6,634.20
3XX Purchased Professional and Technical Services	9,100.00
5XX Other Purchased Services	15,457.04
6XX Supplies and Materials	67.50
<b>494 Subtotal</b>	379,720.13
<b>542 Elementary Book Fair</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>222X Educational Media Services</b>	
6XX Supplies and Materials	7,997.31
<b>566 Moodie Donation</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	609.09
2XX Personal Services - Employee Benefits	40.23
4XX Purchased Property Services	7.00
5XX Other Purchased Services	1,105.34
6XX Supplies and Materials	5,985.37
<b>566 Subtotal</b>	7,747.03
<b>633 District Reimbursements</b>	



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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
<b>633 District Reimbursements</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	0.01
6XX Supplies and Materials	30.69
<b>221X Improvement of Instruction Services</b>	
4XX Purchased Property Services	59.00
<b>23XX Support Services - General Administration</b>	
3XX Purchased Professional and Technical Services	150.00
6XX Supplies and Materials	874.50
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	125,333.30
	126,447.50
<b>633 Subtotal</b>	126,447.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	587,888.29

### Schedule Of Changes Worksheet

Beginning Fund Balance	587,491.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	634,612.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	587,888.29	(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	154,209.05	(4b)
		-154,209.05
	-154,209.05	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	480,007.05	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Garfield Donations	14,517.23	19,324.30	-4,807.07
103 Highland Park Donations	4,843.76	6,803.40	-1,959.64
104 Lewis & Clark Donations	2,871.95	7,548.78	-4,676.83





# Trustees' Financial Summary

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

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
105 LJHS Donations	4,297.05	5,690.33	-1,393.28
112 School Breakfast	500.00	500.00	0.00
224 Bus Driver Training Symposium	67.83	0.00	67.83
287 Aggregate Reim/Indirects	20,559.63	17,379.47	3,180.16
362 Quality Schools Facility Grant	4,000.00	4,000.00	0.00
367 Full-Time Kindergarten OTO	0.00	1,698.75	-1,698.75
447 GIS Grant	2,500.00	3,031.29	-531.29
494 Title I - Schoolwide	379,720.13	379,720.13	0.00
542 Elementary Book Fair	8,709.59	7,997.31	712.28
566 Moodie Donation	8,000.00	7,747.03	252.97
633 District Reimbursements	184,025.56	126,447.50	57,578.06
<b>Total</b>	<b>634,612.73</b>	<b>587,888.29</b>	<b>46,724.44</b>



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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	159.43	102.52
1910 Rentals	585.00	640.00
6100 Material Prior Period Revenue Adjustments	-245.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	499.43	742.52

### 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	0.00	1,189.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,189.12

### Schedule Of Changes Worksheet

Beginning Fund Balance	9,976.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	742.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,189.12	(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)
	9,529.61	(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	830.76	519.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	830.76	519.16

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	51,514.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	519.16	(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)	52,033.74	(5)



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

### 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,379.57	862.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,379.57	862.16

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	85,547.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	862.16	(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)	86,409.59	(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
1111 District Levy - Real Property	56,625.79	58,177.55
1112 District Levy - Personal Property	4,969.71	2,719.45
1114 District Levy - Pers Prop/Mobile Homes	778.50	705.66
1190 Penalties and Interest on Taxes	354.55	560.76
1510 Interest Earnings	443.55	401.32
1900 Other Revenue from Local Sources	0.00	230.00
3281 State Technology Aid	5,551.04	5,414.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>68,723.14</b>	<b>68,208.76</b>

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>22X Educational Media Services</b>		
3XX Purchased Professional and Technical Services	5,708.00	0.00
4XX Purchased Property Services	2,346.40	1,115.00
5XX Other Purchased Services	696.42	9,944.32
6XX Supplies and Materials	46,142.71	34,735.52
810 Dues and Fees	0.00	165.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	2,511.58	2,246.35
4XX Purchased Property Services	980.00	481.66
5XX Other Purchased Services	1,423.74	1,928.30
6XX Supplies and Materials	14,718.32	1,560.55
7XX Property and Equipment Acquisition	3,399.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>77,926.17</b>	<b>52,176.70</b>



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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						26,389.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,208.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,176.70	(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)						42,421.76	(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	1,346.54	1,001.61
3445 State Combined Fund School Block Grant	14,727.35	14,727.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,073.89	15,728.96

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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance	91,198.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,728.96	(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)	106,927.30	(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
1111 District Levy - Real Property	106,836.30	127,476.99
1112 District Levy - Personal Property	9,480.98	5,821.55
1114 District Levy - Pers Prop/Mobile Homes	1,460.34	1,493.43
1190 Penalties and Interest on Taxes	381.69	820.33
1510 Interest Earnings	6,237.13	5,475.90
3120 State Guaranteed Tax Base Aid	118,147.14	137,579.62

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	242,543.58	278,667.82
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### 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		
860 Agent Fees/Issuance Costs	500.00	500.00

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	500.00	500.00
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### Schedule Of Changes Worksheet

Beginning Fund Balance	641,890.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	278,667.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	920,057.96	(5)





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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	1,269.59	90.97
5200 Sale or Compensation for Loss of Assets	24,597.32	450.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25,866.91	540.97

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

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	26,181.00	0.00
4XX Purchased Property Services	27,776.00	0.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	708,185.32	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	762,142.32	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,714.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	540.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,255.82	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	90,170.78	92,765.05
1112 District Levy - Personal Property	7,916.44	4,330.79
1114 District Levy - Pers Prop/Mobile Homes	1,240.34	1,123.85
1190 Penalties and Interest on Taxes	571.91	1,002.46
1510 Interest Earnings	6,842.42	4,822.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	106,741.89	104,044.28

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	26,000.00	0.00
6XX Supplies and Materials	0.00	1,837.78
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	25,287.14	10,561.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	51,287.14	12,398.79

### Schedule Of Changes Worksheet

Beginning Fund Balance	482,013.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104,044.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,398.79	(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	51,287.14	(4b)
	-51,287.14	
	-51,287.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	522,372.13	(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	243.35	13.48
1900 Other Revenue from Local Sources	300.00	0.00
1XXX Revenues from Student Activities	38,684.86	44,834.70
6100 Material Prior Period Revenue Adjustments	-300.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	38,928.21	44,848.18

### 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	34,496.48	37,771.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	34,496.48	37,771.01

### Schedule Of Changes Worksheet

Beginning Fund Balance	54,211.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,848.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,771.01	(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)	61,288.89	(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	368,911.98
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	363,047.10	0.00
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	2,644,009.19	2,473,886.22
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	103,679.41	53,531.36
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,714.89	2,881.27
XX	XXX 26XX 41X	Energy Utility Services	180,203.98	168,443.64
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	1,025,652.36	65,411.81
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	39,858.00
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	125,859.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	125,859.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	41,950.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	181,237.19
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	832,782.04
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	638,935.11	0.00	0.00	0.00	
280	1XXX	2XX	106,562.03	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	364.58	0.00	0.00	0.00	
280	1XXX	6XX	6,907.49	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	254.45	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	62.72	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	79,695.66	0.00	0.00	0.00	
<b>Totals</b>			832,782.04	0.00	0.00	0.00	832,782.04

*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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	84,127.00	0.00	0.00	0.00	84,127.00
Land Improvements	293,493.22	0.00	0.00	0.00	293,493.22
Buildings	4,100,109.92	0.00	184,924.72	0.00	4,285,034.64
Machinery and Equipment	1,442,418.61	0.00	119,465.31	0.00	1,561,883.92
Construction in Progress	20,154.66	0.00	94,708.80	20,154.66	94,708.80
Totals at Historical Cost	5,940,303.41	0.00	399,098.83	20,154.66	6,319,247.58
Less Accumulated Depreciation For:					
Improvement Accum	161,116.24	0.00	11,188.18	0.00	172,304.42
Building Accum	1,878,939.00	0.00	136,368.57	0.00	2,015,307.57
Machinery and Equipment Accum	1,018,415.99	0.00	146,927.83	0.00	1,165,343.82
Total Accumulated Depreciation	3,058,471.23	0.00	294,484.58	0.00	3,352,955.81
Governmental Activities, Capital Assets, net	2,881,832.18	0.00	104,614.25	20,154.66	2,966,291.77

\* 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)	13,555.50	0.00	0.00
Financial Administration (25XX)	8,702.38	0.00	0.00
Operations and Maintenance (26XX)	149,531.05	0.00	0.00
Transportation (27XX)	120,853.33	0.00	0.00
Food Service (31XX)	1,842.32	0.00	0.00
Total Depreciation for FY2012	294,484.58	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-
<b>Governmental Activities*</b>							
Bonds							
06/16/2009	1,561,523.91	0.00	256,992.66	0.00	1,304,531.25	260,906.25	1,043,625.00
Compensated Absences	424,725.68	40,242.19	0.00	0.00	464,967.87	46,496.78	418,471.09
Loans Payable	1,312,097.52	0.00	0.00	1,312,097.52	0.00	0.00	0.00
Other Post Employment Benefits	2,383,452.00	56,408.58	0.00	0.00	2,439,860.58	284,028.25	2,155,832.33
Total Governmental Activity							
Long-Term Liabilities	5,681,799.11	96,650.77	256,992.66	1,312,097.52	4,209,359.70	591,431.28	3,617,928.42

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* 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.





## Expenditures Compared to Budget FY2011-12

### 14 Fergus 0258 Lewistown Elem

<u>Fund</u>	<u>Budget</u>	<u>Budget Amendment</u>	<u>Total Budget With Amendments</u>	<u>Total Expenditures</u>	<u>Budget Variance</u>
01 General Fund	5,464,125.80	0.00	5,464,125.80	5,464,125.80	0.00
10 Transportation Fund	1,200,000.00	0.00	1,200,000.00	469,849.68	730,150.32
11 Bus Depreciation Fund	859,965.48	0.00	859,965.48	52,445.00	807,520.48
13 Tuition Fund	0.00	0.00	0.00	0.00	0.00
14 Retirement Fund	825,000.00	0.00	825,000.00	658,056.22	166,943.78
17 Adult Education Fund	0.00	0.00	0.00	0.00	0.00
19 Non-Operating Fund	0.00	0.00	0.00	0.00	0.00
28 Technology Fund	93,301.35	0.00	93,301.35	52,176.70	41,124.65
29 Flexibility Fund	105,925.69	0.00	105,925.69	0.00	105,925.69
50 Debt Service Fund	257,492.66	0.00	257,492.66	500.00	256,992.66
61 Building Reserve Fund	528,726.64	0.00	528,726.64	12,398.79	516,327.85
	<u>9,334,537.62</u>	<u>0.00</u>	<u>9,334,537.62</u>	<u>6,709,552.19</u>	