



# Trustees' Financial Summary

**FY2010-11**

Submit ID: 0259-55692935

**14 Fergus County  
0259 Fergus H S**

**\*\* Recalculated \*\***

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk:** Mike Waterman

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

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

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

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

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

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

**County Superintendent:** Rhonda Long

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

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

## Software

Accounting Package: Computer Software Associates

For FY11 did the district employ a certified special education director? No

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

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



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
102	Garfield Donations	LOCAL	102	
103	Highland Park Donation	LOCAL	103	
104	Lewis & Clark Donations	LOCAL	104	
105	Lewistown Jr High Donations	LOCAL	105	
106	Fergus High Donations	LOCAL	2009	
110	Lincoln Donations	LOCAL	2009	
128	County Schools Technology Services	LOCAL	128	
217	ABE (Adult Basic Ed)	FEDERAL	2010	84.002
218	Aggregate Reim/Indirects	LOCAL	GED	Local
224	Bus Driver Symposium	LOCAL	224	
252	Classified Council	LOCAL	2009	
262	Maintenance OTO Dollars	STATE	262	
275	Central Transportation Residual Equity	LOCAL		
281	Alweis Scholarship	LOCAL	281	
283	Staff Development Donation	LOCAL		
365	Indian Ed for All	STATE	2009	
370	Deferred Maintenance & Energy Efficiency	STATE	STATE	NA
390	Career and Technical Ed	STATE	2009	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	1402598109BG	84.048A
472	Construction Academy	LOCAL		
633	District Reimbursements	LOCAL	2009	
750	ARRA - IDEA Part B (Trans from Coop)	FEDERAL		84.931
824	EOCM	LOCAL	824	



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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)	492,722.54	405,778.96	461,731.57	
02	Taxes Receivable - Real and Personal (120-149)	65,125.00	14,289.87	901.33	
03	Taxes Receivable - Protested (150-159)	22,911.75	5,139.08	463.56	
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>	580,759.29	425,207.91	463,096.46	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	88,036.75	19,428.95	1,364.89	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	88,036.75	19,428.95	1,364.89	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	167,071.69			
48	Fund Balance for Budget (961-970)	325,650.85	405,778.96	461,731.57	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	492,722.54	405,778.96	461,731.57	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	580,759.29	425,207.91	463,096.46	



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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)	240.20	255,616.31	111,586.11	10,468.06
02	Taxes Receivable - Real and Personal (120-149)	24.38			3,764.22
03	Taxes Receivable - Protested (150-159)	22.50			1,125.11
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>	287.08	255,616.31	111,586.11	15,357.39
<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)	46.88			4,889.33
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	46.88			4,889.33
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			11,240.14	
48	Fund Balance for Budget (961-970)	240.20	255,616.31	100,345.97	10,468.06
52	<b>TOTAL FUND BALANCE/EQUITY</b>	240.20	255,616.31	111,586.11	10,468.06
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	287.08	255,616.31	111,586.11	15,357.39



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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)	19,997.49		9,445.84	25,272.34
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)	7,830.00			
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>	27,827.49		9,445.84	25,272.34
<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 (961-970)	27,827.49		9,445.84	25,272.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>	27,827.49		9,445.84	25,272.34
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	27,827.49		9,445.84	25,272.34



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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)	163,236.87			
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>	163,236.87			
<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 (961-970)	163,236.87			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	163,236.87			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	163,236.87			



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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)	95,903.00	97,565.37		
02	Taxes Receivable - Real and Personal (120-149)	3,585.67			5.71
03	Taxes Receivable - Protested (150-159)	1,275.84			
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>	100,764.51	97,565.37		5.71
<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)	4,861.51			5.71
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	4,861.51			5.71
<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 (961-970)	95,903.00	97,565.37		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	95,903.00	97,565.37		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	100,764.51	97,565.37		5.71



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,179.12	611,853.95		
02	Taxes Receivable - Real and Personal (120-149)		6,312.06		
03	Taxes Receivable - Protested (150-159)		2,308.84		
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>	67,179.12	620,474.85		
<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)		8,620.90		
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>		8,620.90		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		10,717.41		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	67,179.12	601,136.54		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	67,179.12	611,853.95		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	67,179.12	620,474.85		





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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 (961-970)				
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)	90,998.36	77,693.51	122,119.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	17,050.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	108,048.36	77,693.51	122,119.39	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	108,048.36	77,693.51	122,119.39	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	108,048.36	77,693.51	122,119.39	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	108,048.36	77,693.51	122,119.39	



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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)				
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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## 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	2010 Value	2011 Value
1111 District Levy - Real Property	859,824.69	842,103.16
1112 District Levy - Personal Property	110,345.50	77,050.56
1114 District Levy - Pers Prop/Mobile Homes	20,491.07	12,675.44
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	12,613.12	58,498.52
1190 Penalties and Interest on Taxes	3,456.83	5,234.66
1510 Interest Earnings	7,317.15	6,355.68
1900 Other Revenue from Local Sources	75.00	475.80
1945 Fees - Users/Resale of Supplies	199.00	0.00
3110 Direct State Aid	1,217,024.64	1,087,014.95
3111 Quality Educator	100,921.39	103,564.89
3113 Indian Education For All	8,894.40	8,670.00
3114 American Indian Achievement Gap	2,800.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	107,018.87	104,302.82
3120 State Guaranteed Tax Base Aid	602,065.73	618,408.96
3444 State School Block Grant	143,945.12	145,039.10
3730 HB645 State Special Education Allowable Costs	3,602.63	3,516.55
6100 Material Prior Period Revenue Adjustments	-706.65	4,719.23
7800 ARRA - State Fiscal Stabilization Fund	85,797.54	122,656.05
7810 Education Jobs Fund	0.00	102,525.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,285,686.03</b>	<b>3,304,611.58</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	896,044.60	593,642.57
2XX Personal Services - Employee Benefits	130,530.46	128,168.19
3XX Purchased Professional and Technical Services	442.50	4,097.70
4XX Purchased Property Services	7,508.11	6,817.93
5XX Other Purchased Services	1,004.60	2,314.59
6XX Supplies and Materials	56,000.90	78,845.47
7XX Property and Equipment Acquisition	15,750.00	0.00
810 Dues and Fees	568.00	500.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	113,250.82	103,852.05
2XX Personal Services - Employee Benefits	12,145.91	11,373.45
3XX Purchased Professional and Technical Services	17,880.00	38,909.00
5XX Other Purchased Services	711.00	181.98
6XX Supplies and Materials	2,123.26	3,027.32
810 Dues and Fees	180.00	0.00



# Trustees' Financial Summary

FY2010-11

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14 Fergus County  
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**\*\* Recalculated \*\***

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

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

PRC	Program	Function	Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	0.00	1,305.00
			2XX Personal Services - Employee Benefits	0.00	7.57
			3XX Purchased Professional and Technical Services	0.00	227.37
			5XX Other Purchased Services	1,736.05	1,876.04
			6XX Supplies and Materials	616.51	1,446.08
			810 Dues and Fees	0.00	226.44
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	41,312.22	38,604.55
			2XX Personal Services - Employee Benefits	8,613.49	6,172.19
			3XX Purchased Professional and Technical Services	2,819.00	287.20
			6XX Supplies and Materials	67,420.95	21,573.77
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	33,345.36	42,742.32
			2XX Personal Services - Employee Benefits	5,268.22	8,291.53
			3XX Purchased Professional and Technical Services	2,964.66	5,046.63
			4XX Purchased Property Services	113.87	87.29
			5XX Other Purchased Services	5,486.74	6,488.37
			6XX Supplies and Materials	2,044.14	1,289.79
			810 Dues and Fees	2,457.18	2,534.40
			820 Judgements Against the School District	1,262.38	0.00
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	220,186.29	227,549.29
			2XX Personal Services - Employee Benefits	37,350.59	55,785.81
			3XX Purchased Professional and Technical Services	744.00	0.00
			4XX Purchased Property Services	513.55	693.85
			5XX Other Purchased Services	6,198.05	5,314.05
			6XX Supplies and Materials	10,203.78	12,787.50
			7XX Property and Equipment Acquisition	0.00	808.00
			810 Dues and Fees	1,576.87	1,427.87
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	97,643.03	100,363.59
			2XX Personal Services - Employee Benefits	14,981.11	17,182.42
			3XX Purchased Professional and Technical Services	7,295.51	4,744.33
			4XX Purchased Property Services	3,794.65	1,987.07
			5XX Other Purchased Services	2,719.74	2,620.95
			6XX Supplies and Materials	8,461.26	8,979.21
			7XX Property and Equipment Acquisition	5,095.00	0.00
			810 Dues and Fees	497.29	455.50
<b>26XX Operation and Maintenance of Plant Services</b>					
			1XX Personal Services - Salaries	177,268.62	189,966.16
			2XX Personal Services - Employee Benefits	47,445.91	60,763.21
			3XX Purchased Professional and Technical Services	106,946.38	3,303.01
			4XX Purchased Property Services	218,201.24	347,748.90





# 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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			5XX Other Purchased Services	15,678.90	8,671.53
			6XX Supplies and Materials	43,906.33	49,445.69
			810 Dues and Fees	0.00	810.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	11,845.00	87,649.70
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	1,094.15	8,820.02
			850 Interest on Debt	3,282.71	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	208,200.80	199,409.05
			2XX Personal Services - Employee Benefits	29,933.77	29,622.30
			5XX Other Purchased Services	145.05	3,742.76
			6XX Supplies and Materials	668.37	10,513.25
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,552.94	3,205.56
			2XX Personal Services - Employee Benefits	204.57	229.93
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	9,188.75	9,128.75
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	3,611.82
			2XX Personal Services - Employee Benefits	0.00	655.31
			6XX Supplies and Materials	0.00	16.47
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	0.00	260.72
			5XX Other Purchased Services	24.00	0.00
			810 Dues and Fees	0.00	25.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	0.00	3,659.74
			2XX Personal Services - Employee Benefits	0.00	662.63
			6XX Supplies and Materials	378.00	399.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	17,439.81	0.00
			2XX Personal Services - Employee Benefits	3,083.30	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	192,855.47	197,359.90
			2XX Personal Services - Employee Benefits	23,314.42	23,322.86
			4XX Purchased Property Services	552.50	1,476.45
			5XX Other Purchased Services	2,088.14	643.13



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	30,673.92	27,596.12
			810 Dues and Fees	0.00	85.00
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	18,031.20
			2XX Personal Services - Employee Benefits	332.04	1,824.90
			6XX Supplies and Materials	100.00	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	34,275.96	38,103.69
			2XX Personal Services - Employee Benefits	4,154.53	3,545.22
			6XX Supplies and Materials	0.00	185.76
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	491.35	63.60
			2XX Personal Services - Employee Benefits	39.38	4.55
			3XX Purchased Professional and Technical Services	744.00	124.00
			4XX Purchased Property Services	1,004.45	3,007.65
			5XX Other Purchased Services	3,154.10	2,671.78
			6XX Supplies and Materials	28,508.39	45,980.36
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	96,463.14	105,333.85
			2XX Personal Services - Employee Benefits	7,204.24	6,743.22
			5XX Other Purchased Services	4,057.95	3,509.88
			6XX Supplies and Materials	0.00	5,068.38
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	85,797.54	122,656.05
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	102,525.21
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	9,553.94	975.88
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,269,715.71</u>	<u>3,283,795.38</u>



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						459,998.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,304,611.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,283,795.38	(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	167,071.69	Less Last Year	155,163.40	(4b)		11,908.29	
						11,908.29	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						492,722.54	(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	2010 Value	2011 Value
1111 District Levy - Real Property	197,914.38	200,428.86
1112 District Levy - Personal Property	26,858.36	17,256.91
1114 District Levy - Pers Prop/Mobile Homes	5,005.37	2,849.43
1190 Penalties and Interest on Taxes	747.54	1,089.48
1510 Interest Earnings	3,324.12	4,372.42
1900 Other Revenue from Local Sources	50.24	0.00
2220 County On-Schedule Trans Reimb	34,039.18	34,229.33
3210 State On-Schedule Trans Reimb	34,039.18	34,229.34
3444 State School Block Grant	9,350.17	9,421.23
6100 Material Prior Period Revenue Adjustments	-796.78	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>310,531.76</b>	<b>303,877.00</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	4,717.44	4,717.44
2XX Personal Services - Employee Benefits	624.50	795.33
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	18,418.18	15,630.68
2XX Personal Services - Employee Benefits	2,988.45	3,031.58
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	2,645.21	3,160.00
5XX Other Purchased Services	525.69	714.35
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	106,139.10	96,996.52
2XX Personal Services - Employee Benefits	18,714.50	18,952.00
3XX Purchased Professional and Technical Services	1,906.48	1,109.52
4XX Purchased Property Services	12,286.32	1,985.22
5XX Other Purchased Services	2,596.00	3,396.55
6XX Supplies and Materials	37,436.49	44,385.24
810 Dues and Fees	4.95	0.00
8XX Other Expenditures	495.00	0.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	11,109.92
2XX Personal Services - Employee Benefits	0.00	2,501.05
6XX Supplies and Materials	446.21	0.00



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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:**

209,944.52

208,485.40

### Schedule Of Changes Worksheet

Beginning Fund Balance						310,387.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						303,877.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						208,485.40	(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)						405,778.96	(5)



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

### 11 - Bus Depreciation Fund

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	33,477.70	1,886.74
1112 District Levy - Personal Property	4,301.30	878.41
1114 District Levy - Pers Prop/Mobile Homes	799.50	206.81
1190 Penalties and Interest on Taxes	161.44	201.97
1510 Interest Earnings	6,161.32	6,456.24
6100 Material Prior Period Revenue Adjustments	-3,083.72	0.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	41,817.54	9,630.17
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	9,382.80	0.00
7XX Property and Equipment Acquisition	0.00	40,491.04

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,382.80	40,491.04
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#### Schedule Of Changes Worksheet

Beginning Fund Balance	492,592.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,630.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,491.04	(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)	461,731.57	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1111 District Levy - Real Property	311.71	79.78
1112 District Levy - Personal Property	313.50	6.34
1114 District Levy - Pers Prop/Mobile Homes	62.03	1.89
1190 Penalties and Interest on Taxes	8.57	7.40
1510 Interest Earnings	2.51	2.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>698.32</b>	<b>98.19</b>

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

PRC Program Function Object	2010 Value	2011 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	200.00	200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>200.00</b>	<b>200.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance						342.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						98.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						200.00	(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)						240.20	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	4,150.70	3,487.11
2240 County Retirement Distribution	375,152.79	356,866.48
6100 Material Prior Period Revenue Adjustments	-1,157.59	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>378,145.90</b>	<b>360,353.59</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	169,144.82	133,721.54
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	17,117.13	15,630.22
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	0.00	175.84
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	5,972.84	5,670.99
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	7,140.12	7,096.43
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	32,251.60	33,417.28
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	24,944.47	26,034.69
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	26,732.78	27,812.08
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	14,825.56	13,065.53
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	32,487.40	29,073.47
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	0.00	1,987.27
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	501.92
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	0.00	533.70
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,667.99	0.00





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

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	29,276.57	29,441.48
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	511.33	1,099.30
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	2,714.99	2,707.44
	<b>650 Adult Basic Education/GED Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	451.53	436.96
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	782.10	806.95
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	5,676.08	6,118.22
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	47.10	4.99
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	15,567.40	14,862.68
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	5,297.78	5,171.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>393,609.59</u>	<u>355,370.80</u>



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

### 14 - Retirement Fund

**Schedule Of Changes Worksheet**

Beginning Fund Balance	250,633.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	360,353.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	355,370.80	(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	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	255,616.31	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

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

PRC Revenue	2011 Value
<b>106 Fergus High Donations</b>	
1900 Other Revenue from Local Sources	126.28
1920 Contributions/Donations from Private Sources	1,039.30
6100 Material Prior Period Revenue Adjustments	540.00
<b>106 Subtotal</b>	1,705.58
<b>217 ABE (Adult Basic Ed)</b>	
3620 State Adult Basic & Literacy Education	13,823.00
4540 Adult Basic & Literacy Education (ABLE)	27,971.00
<b>217 Subtotal</b>	41,794.00
<b>218 Aggregate Reim/Indirects</b>	
1945 Fees - Users/Resale of Supplies	2,114.00
<b>252 Classified Council</b>	
1900 Other Revenue from Local Sources	157.00
<b>262 Maintenance OTO Dollars</b>	
6100 Material Prior Period Revenue Adjustments	2,125.00
<b>275 Central Transportation Residual Equity</b>	
6100 Material Prior Period Revenue Adjustments	-20,274.93
<b>390 Career and Technical Ed</b>	
3900 State Career & Technical Ed Entitlement	10,579.00
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	24,205.00
<b>633 District Reimbursements</b>	
1900 Other Revenue from Local Sources	16,119.28
3355 Medicaid - Miscellaneous	7,814.60
5200 Sale or Compensation for Loss of Assets	10.00
<b>633 Subtotal</b>	23,943.88
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	50,795.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	137,143.64

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

PRC Program Function Object	2011 Value
<b>106 Fergus High Donations</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>106 Fergus High Donations</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	12.00
6XX Supplies and Materials	506.34
	518.34
<b>106 Subtotal</b>	
<b>217 ABE (Adult Basic Ed)</b>	
<b>454 Adult Basic &amp; Literacy Education (ABLE)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	30,267.39
2XX Personal Services - Employee Benefits	8,453.64
5XX Other Purchased Services	82.50
6XX Supplies and Materials	536.44
<b>21XX Support Services - Students</b>	
4XX Purchased Property Services	66.81
6XX Supplies and Materials	5.92
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	7.94
6XX Supplies and Materials	64.49
<b>23XX Support Services - General Administration</b>	
1XX Personal Services - Salaries	513.33
2XX Personal Services - Employee Benefits	205.53
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	500.00
5XX Other Purchased Services	1,090.01
	41,794.00
<b>217 Subtotal</b>	
<b>252 Classified Council</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	342.10
<b>262 Maintenance OTO Dollars</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	1,976.89
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	1,735.09
<b>4XXX Facilities Acquisition and Construction Services</b>	
725 Major Construction Services	9,263.25
	12,975.23
<b>262 Subtotal</b>	



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
<b>283 Staff Development Donation</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>221X Improvement of Instruction Services</b>	
5XX Other Purchased Services	2,500.00
<b>365 Indian Ed for All</b>	
<b>365 Indian Education for All - OTO &amp; Ongoing</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	396.87
<b>390 Career and Technical Ed</b>	
<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,609.25
6XX Supplies and Materials	734.43
7XX Property and Equipment Acquisition	1,853.60
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,994.55
6XX Supplies and Materials	358.50
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	426.24
6XX Supplies and Materials	1,274.41
<b>396 State Career &amp; Technical Ed Entitlement - Office Occupations</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	6,656.73
6XX Supplies and Materials	942.89
	15,850.60
<b>390 Subtotal</b>	
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	1,713.00
6XX Supplies and Materials	13,839.04
7XX Property and Equipment Acquisition	8,497.96
<b>221X Improvement of Instruction Services</b>	
8XX Other Expenditures	155.00
	24,205.00
<b>451 Subtotal</b>	
<b>750 ARRA - IDEA Part B (Trans from Coop)</b>	
<b>750 ARRA - IDEA, Part B</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	30,036.73
2XX Personal Services - Employee Benefits	20,758.38



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

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2011 Value
750 ARRA - IDEA Part B (Trans from Coop)	_____
750 Subtotal	50,795.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>=====</b> 149,377.25

#### Schedule Of Changes Worksheet

Beginning Fund Balance	127,005.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	137,143.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	149,377.25 (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                      11,240.14    Less Last Year                      14,426.00                      (4b)                      -3,185.86	
	-3,185.86 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	111,586.11 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
106 Fergus High Donations	1,705.58	518.34	1,187.24
217 ABE (Adult Basic Ed)	41,794.00	41,794.00	0.00
218 Aggregate Reim/Indirects	2,114.00	0.00	2,114.00
252 Classified Council	157.00	342.10	-185.10
262 Maintenance OTO Dollars	2,125.00	12,975.23	-10,850.23
275 Central Transportation Residual Equity	-20,274.93	0.00	-20,274.93
283 Staff Development Donation	0.00	2,500.00	-2,500.00
365 Indian Ed for All	0.00	396.87	-396.87
390 Career and Technical Ed	10,579.00	15,850.60	-5,271.60
451 Vo Ed Carl Perkins Basic Grant	24,205.00	24,205.00	0.00
633 District Reimbursements	23,943.88	0.00	23,943.88
750 ARRA - IDEA Part B (Trans from Coop)	50,795.11	50,795.11	0.00
<b>Total</b>	<b>=====</b> 137,143.64	<b>=====</b> 149,377.25	<b>=====</b> -12,233.61



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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	2010 Value	2011 Value
1111 District Levy - Real Property	26,940.28	58,220.28
1112 District Levy - Personal Property	3,882.33	4,297.92
1114 District Levy - Pers Prop/Mobile Homes	728.47	650.61
1190 Penalties and Interest on Taxes	114.51	198.25
1340 Fees for Adult Education	29,534.50	30,378.00
1510 Interest Earnings	319.76	85.58
6100 Material Prior Period Revenue Adjustments	-274.76	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>61,245.09</b>	<b>93,830.64</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	5,282.03	12,916.86
2XX Personal Services - Employee Benefits	65.75	149.78
3XX Purchased Professional and Technical Services	6,085.00	5,103.00
5XX Other Purchased Services	6.00	24.00
6XX Supplies and Materials	7,761.03	8,975.55
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	27,527.46	33,851.44
2XX Personal Services - Employee Benefits	4,739.76	4,536.96
4XX Purchased Property Services	379.79	334.00
5XX Other Purchased Services	2,006.60	2,867.43
6XX Supplies and Materials	396.04	984.25
8XX Other Expenditures	75.00	0.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	12,445.81	12,570.89
2XX Personal Services - Employee Benefits	2,081.65	2,452.70
6XX Supplies and Materials	116.90	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
5XX Other Purchased Services	1,614.60	1,501.55
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	157.09	0.00
2XX Personal Services - Employee Benefits	22.74	0.00
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	3,050.82	2,951.87
2XX Personal Services - Employee Benefits	552.50	732.15
3XX Purchased Professional and Technical Services	541.85	513.70
6XX Supplies and Materials	482.00	450.00



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

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

PRC	Program	Function	Object	2010 Value	2011 Value
	<b>650 Adult Basic Education/GED Programs</b>				
	<b>1XXX Instruction</b>				
			810 Dues and Fees	175.00	175.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	5,161.74	5,301.74
			2XX Personal Services - Employee Benefits	1,038.83	1,336.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>81,765.99</u>	<u>97,729.71</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					14,367.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,830.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					97,729.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,468.06	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2010 Value	2011 Value
1311 Driver's Education Fees	6,160.00	22,680.00
1510 Interest Earnings	375.91	310.16
1982 Summer Session - Driver's Education Fees	8,045.00	0.00
3260 State Driver's Education Reimbursement	4,320.00	8,878.68
6100 Material Prior Period Revenue Adjustments	-629.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>18,270.92</b>	<b>31,868.84</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	23,798.48	31,389.23
2XX Personal Services - Employee Benefits	2,730.08	5,011.04
4XX Purchased Property Services	412.66	314.82
5XX Other Purchased Services	1,403.84	1,475.22
6XX Supplies and Materials	1,493.47	968.30
810 Dues and Fees	28.84	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>29,867.37</b>	<b>39,158.61</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		35,117.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		31,868.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		39,158.61	(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)		27,827.49	(5)



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

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	151.43	130.09
1910 Rentals	9,906.25	10,067.25
6100 Material Prior Period Revenue Adjustments	-15.55	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,042.13</b>	<b>10,197.34</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	10,692.96	7,717.31
2XX Personal Services - Employee Benefits	1,409.17	560.14
3XX Purchased Professional and Technical Services	0.00	25.00
4XX Purchased Property Services	180.00	107.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>12,282.13</b>	<b>8,409.70</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		7,658.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,197.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,409.70	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		9,445.84	(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	2010 Value	2011 Value
1510 Interest Earnings	319.66	339.68
6100 Material Prior Period Revenue Adjustments	-170.62	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	149.04	339.68

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

PRC Program Function Object	2010 Value	2011 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	24,932.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	339.68	(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)	25,272.34	(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	2010 Value	2011 Value
1510 Interest Earnings	2,064.67	2,193.99
6100 Material Prior Period Revenue Adjustments	-1,102.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	962.61	2,193.99

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

PRC Program Function Object	2010 Value	2011 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		161,042.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,193.99	(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)		163,236.87	(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	2010 Value	2011 Value
1111 District Levy - Real Property	48,231.43	49,900.63
1112 District Levy - Personal Property	6,216.08	4,262.96
1114 District Levy - Pers Prop/Mobile Homes	1,156.14	701.36
1190 Penalties and Interest on Taxes	197.20	300.30
1510 Interest Earnings	891.49	1,066.77
1900 Other Revenue from Local Sources	310.85	0.00
3281 State Technology Aid	3,321.60	3,272.15
6100 Material Prior Period Revenue Adjustments	-340.73	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>59,984.06</b>	<b>59,504.17</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>22X Educational Media Services</b>		
3XX Purchased Professional and Technical Services	729.02	3,663.70
5XX Other Purchased Services	1,036.51	860.73
6XX Supplies and Materials	7,460.19	16,903.89
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	2,206.04	1,084.14
4XX Purchased Property Services	75.00	80.00
5XX Other Purchased Services	196.38	686.73
6XX Supplies and Materials	33,984.80	7,301.13
7XX Property and Equipment Acquisition	0.00	1,751.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>45,687.94</b>	<b>32,331.32</b>



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

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						68,730.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,504.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,331.32	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						95,903.00	(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	2010 Value	2011 Value
1510 Interest Earnings	1,001.77	1,169.22
3445 State Combined Fund School Block Grant	20,168.26	20,321.54
6100 Material Prior Period Revenue Adjustments	-338.62	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>20,831.41</u>	<u>21,490.76</u>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance					76,074.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,490.76	(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)					97,565.37	(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	2010 Value	2011 Value
1510 Interest Earnings	830.56	893.24
6100 Material Prior Period Revenue Adjustments	-443.32	1,503.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>387.24</u>	<u>2,396.77</u>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		64,782.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,396.77	(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)		67,179.12	(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	2010 Value	2011 Value
1111 District Levy - Real Property	87,393.31	90,174.58
1112 District Levy - Personal Property	11,254.93	7,711.83
1114 District Levy - Pers Prop/Mobile Homes	2,092.89	1,269.34
1190 Penalties and Interest on Taxes	353.53	517.54
1510 Interest Earnings	5,992.24	7,523.30
6100 Material Prior Period Revenue Adjustments	-2,550.81	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>104,536.09</b>	<b>107,196.59</b>

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	10,717.41
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	5,565.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>16,282.41</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	510,222.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	107,196.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,282.41	(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	10,717.41	
Less Last Year	0.00	(4b)
	10,717.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	611,853.95	(5)



# Trustees' Financial Summary

FY2010-11

Submit ID: 0259-55692935

14 Fergus County  
0259 Fergus H S

**\*\* Recalculated \*\***

## 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	2010 Value	2011 Value
1510 Interest Earnings	1,137.86	1,214.82
6100 Material Prior Period Revenue Adjustments	-598.66	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	539.20	1,214.82

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

PRC Program Function Object	2010 Value	2011 Value
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	50.00	0.00
281 Alweis Scholarship		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	12.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	50.00	12.49

#### Schedule Of Changes Worksheet

Beginning Fund Balance	106,846.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,214.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12.49	(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)
	108,048.36	(5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	1,618.99	1,377.74
6100 Material Prior Period Revenue Adjustments	-491.22	0.00
<b>128 County Schools Technology Services</b>		
1950 Services Provided Other School Districts or Coops	60,874.29	0.00
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	52,346.67
<b>128 Subtotal</b>	<b>60,874.29</b>	<b>52,346.67</b>
<b>472 Construction Academy</b>		
1900 Other Revenue from Local Sources	0.00	2,581.82
1920 Contributions/Donations from Private Sources	650.00	4,207.45
5200 Sale or Compensation for Loss of Assets	2,471.00	92,549.16
<b>472 Subtotal</b>	<b>3,121.00</b>	<b>99,338.43</b>
<b>824 EOCM</b>		
1920 Contributions/Donations from Private Sources	1,509.09	30,000.00
1960 Services Provided Other Local Governmental Units	30,000.00	0.00
<b>824 Subtotal</b>	<b>31,509.09</b>	<b>30,000.00</b>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>96,632.15</b>	<b>183,062.84</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>128 County Schools Technology Services</b>		
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	43,502.30	50,592.84
2XX Personal Services - Employee Benefits	1,562.16	7,607.86
5XX Other Purchased Services	658.25	1,992.85
6XX Supplies and Materials	4,959.82	1,692.43
<b>128 Subtotal</b>	<b>50,682.53</b>	<b>61,885.98</b>
<b>472 Construction Academy</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	44,349.91	42,738.84
2XX Personal Services - Employee Benefits	389.46	342.20
3XX Purchased Professional and Technical Services	8,666.34	120.12
4XX Purchased Property Services	1,118.79	1,287.48
5XX Other Purchased Services	1,227.77	1,827.28
6XX Supplies and Materials	47,003.03	42,643.90



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC	Program	Function	Object	2010 Value	2011 Value
472	Construction Academy				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			8XX Other Expenditures	155.00	515.00
	24XX Support Services - School Administration				
			5XX Other Purchased Services	408.05	0.00
	<b>472 Subtotal</b>			<u>103,318.35</u>	<u>89,474.82</u>
824	EOCM				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	1,509.09	0.00
	8XX Community Services Programs				
	33XX Community Services				
			1XX Personal Services - Salaries	35,171.31	17,848.79
			2XX Personal Services - Employee Benefits	6,896.80	8,662.60
			4XX Purchased Property Services	311.83	195.78
			5XX Other Purchased Services	669.67	253.60
			6XX Supplies and Materials	100.75	0.00
	<b>824 Subtotal</b>			<u>44,659.45</u>	<u>26,960.77</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>198,660.33</u></u>	<u><u>178,321.57</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					72,952.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					183,062.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					178,321.57	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					77,693.51	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2010 Value	2011 Value
1510 Interest Earnings	735.94	253.16
1700 Student Extracurricular Activity Receipts	65,745.98	45.00
1900 Other Revenue from Local Sources	109,665.77	7,014.95
1XXX Revenues from Student Activities	212,632.45	344,644.61
6100 Material Prior Period Revenue Adjustments	-363.79	-27,800.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	388,416.35	324,157.40

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	389,590.80	379,348.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	389,590.80	379,348.47

### Schedule Of Changes Worksheet

Beginning Fund Balance	177,310.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	324,157.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	379,348.47	(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)	122,119.39	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2010 Value	2011 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	152,811.58	126,379.83
XX	39X 1XXX 112	Certified Teacher Staff Salaries	192,855.47	197,359.90
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	1,233,233.27	1,088,332.57
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	14,937.72	37,386.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	268.11	279.02
XX	XXX 26XX 41X	Energy Utility Services	155,832.21	174,099.47
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	104,454.84
XX	XXX 4XXX 73X	Major Equipment-New	11,845.00	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	200.00	200.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	62,348.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	62,348.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	20,782.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	89,781.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	252,416.11
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2013 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2010-11

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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	199,409.05	0.00	0.00	0.00	
280	1XXX	2XX	29,622.30	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	3,742.76	0.00	0.00	0.00	
280	1XXX	6XX	10,513.25	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	9,128.75	0.00	0.00	0.00	
<b>Totals</b>			252,416.11	0.00	0.00	0.00	252,416.11

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

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY11.





# Trustees' Financial Summary

FY2010-11

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**\*\* Recalculated \*\***

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	360,648.45	0.00	0.00	0.00	360,648.45
Land Improvements	958,123.77	-202,273.99	0.00	0.00	755,849.78
Buildings	6,144,075.54	407,145.99	1,751.00	0.00	6,552,972.53
Machinery and Equipment	1,286,849.62	-154,495.94	54,884.60	0.00	1,187,238.28
Construction in Progress	0.00	0.00	5,565.00	0.00	5,565.00
Totals at Historical Cost	8,749,697.38	50,376.06	62,200.60	0.00	8,862,274.04
Less Accumulated Depreciation For:					
Improvement Accum	608,644.71	-163,888.29	37,118.87	0.00	481,875.29
Building Accum	3,103,310.50	232,995.26	147,812.06	0.00	3,484,117.82
Machinery and Equipment Accum	965,152.96	-76,186.23	92,670.38	0.00	981,637.11
Total Accumulated Depreciation	4,677,108.17	-7,079.26	277,601.31	0.00	4,947,630.22
Governmental Activities, Capital Assets, net	4,072,589.21	57,455.32	-215,400.71	0.00	3,914,643.82

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

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

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	17,694.60	0.00	0.00
School Administration (24XX)	161.60	0.00	0.00
Financial Administration (25XX)	2,348.66	0.00	0.00
Operations and Maintenance (26XX)	180,662.97	0.00	0.00
Transportation (27XX)	49,497.33	0.00	0.00
Extracurricular (34XX, 35XX)	26,050.95	0.00	0.00
Unallocated	1,185.20	0.00	0.00
Total Depreciation for FY2011	277,601.31	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2010-11

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**\*\* Recalculated \*\***

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Capital Leases	993.69	0.00	0.00	0.00	993.69	0.00	0.00
Compensated Absences	206,930.61	0.00	0.00	0.00	206,930.61	0.00	0.00
Other	98,175.00	0.00	0.00	0.00	98,175.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	306,099.30	0.00	0.00	0.00	306,099.30	0.00	0.00
<b>Business-Type Activities**</b>							
Compensated Absences	0.00	204,760.15	0.00	30,122.40	174,637.75	17,463.77	157,173.98
Other Post Employment Benefits	0.00	858,392.67	0.00	0.00	858,392.67	98,175.33	760,217.34
Total Business-Type Activity							
Long-Term Liabilities	0.00	1,063,152.82	0.00	30,122.40	1,033,030.42	115,639.10	917,391.32

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.