



# Trustees' Financial Summary

FY2012-13

Submit ID: 0503-54990021

25 Lewis & Clark County

0503 Augusta H S

**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:** Jamie Fuller

**Phone #:** (406) 562-3384

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

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

**Chair, Board of Trustees:** John Cobb

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

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

**County Superintendent:** Marsha Davis

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

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

## Software

Accounting Package: Black Mountain

For FY13 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 #
040	Insectary	LOCAL	11-12	
041	Insectary	LOCAL	12-13	
045	Smith River Insectary	LOCAL	12-13	
120	Plum Creek Foundation	LOCAL	11-12	
180	3 Rivers Video Equip	LOCAL	12-13	
329	Miscellaneous State Grant	STATE	12-13	State
367	State OTO Capital Invest & Deferred Maintenance	STATE	12-13	state
390	Vo Ed All Career & Tech Ed Programs	STATE	12-13	State
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	10-11	84.358A
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	11-12	84.358A
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	12-13	84.358A
454	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
590	IDEA Part B (Trans from Coop)	FEDERAL	12-13	84.027A
841	Oscar Kenck Foundation Scholarships	LOCAL	12-13	
842	Pepsi Scholarship money	LOCAL	12-13	
845	3 rivers banner scholarship	LOCAL	12-13	
846	The Cobb Foundation	LOCAL	12-13	
847	Class of 2012 scholarship	LOCAL	12-13	
899	Misc local funds	LOCAL	12-13	



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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)	112,342.85	7,890.20	36,678.10	572.00
02	Taxes Receivable - Real and Personal (120-149)	11,964.46	1,235.74	359.93	
03	Taxes Receivable - Protested (150-159)	1,244.44	102.00	93.90	
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>	125,551.75	9,227.94	37,131.93	572.00
<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)	13,208.90	1,337.74	453.83	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	13,208.90	1,337.74	453.83	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	46,634.45	232.44		229.59
48	Fund Balance for Budget	65,708.40	7,657.76	36,678.10	342.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>	112,342.85	7,890.20	36,678.10	572.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	125,551.75	9,227.94	37,131.93	572.00



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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)		21,977.22	79,584.94	
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)		686.98	101.89	
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>		22,664.20	79,686.83	
<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)			14,692.35	
48	Fund Balance for Budget		22,664.20	64,994.48	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		22,664.20	79,686.83	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		22,664.20	79,686.83	



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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)	3,557.49		7,149.93	4,082.76
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)	7,591.01			
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>	11,148.50		7,149.93	4,082.76
<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)	1,099.83		965.11	
48	Fund Balance for Budget	10,048.67		6,184.82	4,082.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,148.50		7,149.93	4,082.76
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,148.50		7,149.93	4,082.76



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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)				
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>				
<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				
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		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)	1,707.24	22,613.13		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,707.24	22,613.13		
<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)				
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)				
48	Fund Balance for Budget	1,707.24	22,613.13		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,707.24	22,613.13		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,707.24	22,613.13		



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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)	20.00	43,141.65		
02	Taxes Receivable - Real and Personal (120-149)		17.97		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20.00	43,159.62		
<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)		17.97		
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>		17.97		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		3,093.40		
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	20.00	40,048.25		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20.00	43,141.65		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20.00	43,159.62		



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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	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<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)	18,306.02		43,462.41	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18,306.02		43,462.41	
<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)	1,136.24			
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	17,169.78		43,462.41	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18,306.02		43,462.41	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18,306.02		43,462.41	



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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	<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 - 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	2012 Value	2013 Value
1110 District Tax Levy	158,822.29	187,708.53
1190 Penalties and Interest on Taxes	334.12	351.06
1510 Interest Earnings	596.46	515.42
1900 Other Revenue from Local Sources	2,868.84	3,432.89
3110 Direct State Aid	233,051.06	230,310.72
3111 Quality Educator	24,363.38	21,205.78
3112 At Risk Student	1,112.01	1,682.58
3113 Indian Education For All	856.80	795.60
3114 American Indian Achievement Gap	0.00	200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	11,536.24	8,835.91
3120 State Guaranteed Tax Base Aid	59,760.61	97,480.67
3444 State School Block Grant	14,924.56	17,309.77
3446 SB372 Block Grant Reimbursement	0.00	1,017.59
6100 Material Prior Period Revenue Adjustments	0.00	184.20
7810 Education Jobs Fund	273.33	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>508,499.70</b>	<b>571,030.72</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	156,216.35	160,038.40
2XX Personal Services - Employee Benefits	31,334.96	35,043.23
3XX Purchased Professional and Technical Services	3,779.30	514.00
4XX Purchased Property Services	869.70	1,710.72
5XX Other Purchased Services	2,728.54	1,704.09
6XX Supplies and Materials	18,935.26	34,750.36
810 Dues and Fees	4,189.65	2,408.24
8XX Other Expenditures	45.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	8,800.36	2,429.93
2XX Personal Services - Employee Benefits	2,917.34	605.63
3XX Purchased Professional and Technical Services	1,340.80	0.00
5XX Other Purchased Services	210.80	0.00
6XX Supplies and Materials	487.05	169.67
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	0.00	4,604.61
2XX Personal Services - Employee Benefits	0.00	1,065.00
6XX Supplies and Materials	290.43	96.86
<b>23XX Support Services - General Administration</b>		



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

### 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	9,816.71	16,201.69
			2XX Personal Services - Employee Benefits	4,125.63	3,785.88
			3XX Purchased Professional and Technical Services	9,468.63	9,916.64
			4XX Purchased Property Services	1,241.25	1,072.50
			5XX Other Purchased Services	2,319.69	2,647.59
			6XX Supplies and Materials	1,555.56	2,117.90
			810 Dues and Fees	819.80	491.98
			8XX Other Expenditures	73.93	148.93
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	32,071.59	28,944.34
			2XX Personal Services - Employee Benefits	3,176.17	7,648.91
			3XX Purchased Professional and Technical Services	6,066.60	530.68
			4XX Purchased Property Services	0.00	82.75
			5XX Other Purchased Services	16,039.94	7,971.14
			6XX Supplies and Materials	428.14	313.78
			810 Dues and Fees	2,589.00	1,233.50
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	0.00	5,625.00
			2XX Personal Services - Employee Benefits	0.00	1,453.47
			3XX Purchased Professional and Technical Services	0.00	3,718.00
			5XX Other Purchased Services	10.00	280.10
			6XX Supplies and Materials	195.50	266.06
			810 Dues and Fees	0.00	550.00
			8XX Other Expenditures	0.00	360.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	23,552.42	30,123.02
			2XX Personal Services - Employee Benefits	4,535.31	9,880.41
			3XX Purchased Professional and Technical Services	5,787.35	483.00
			4XX Purchased Property Services	27,824.72	19,386.21
			5XX Other Purchased Services	100.00	253.31
			6XX Supplies and Materials	13,525.25	11,927.73
			7XX Property and Equipment Acquisition	0.00	6,000.00
			810 Dues and Fees	162.01	213.50
			8XX Other Expenditures	957.85	857.85
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	12,000.00	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	22,872.11	11,495.24
			2XX Personal Services - Employee Benefits	6,950.12	5,828.76
			810 Dues and Fees	3.78	0.00
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				



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

### 01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	695.49	577.96
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	0.00	142.60
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	40,462.40	40,023.88
			2XX Personal Services - Employee Benefits	7,100.74	7,929.45
			4XX Purchased Property Services	445.39	0.00
			6XX Supplies and Materials	2,721.28	0.00
			810 Dues and Fees	3.00	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	11,189.92	6,373.00
			2XX Personal Services - Employee Benefits	217.98	214.92
			4XX Purchased Property Services	519.10	0.00
			5XX Other Purchased Services	240.01	2,438.89
			6XX Supplies and Materials	1,988.31	1,184.00
			810 Dues and Fees	765.00	610.00
			8XX Other Expenditures	0.00	150.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	33,626.43	34,500.02
			2XX Personal Services - Employee Benefits	737.27	650.99
			3XX Purchased Professional and Technical Services	29.00	0.00
			4XX Purchased Property Services	14.64	0.00
			5XX Other Purchased Services	215.31	1,567.00
			6XX Supplies and Materials	5,477.90	3,358.34
			810 Dues and Fees	0.00	2,550.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	865.63	1,930.11
			2XX Personal Services - Employee Benefits	47.61	123.17
			3XX Purchased Professional and Technical Services	922.40	791.75
			4XX Purchased Property Services	517.00	105.00
			6XX Supplies and Materials	24,897.52	20,401.30
			810 Dues and Fees	0.00	85.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	4,000.00



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

### 01 - General Fund

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

574,113.93

566,657.99

### Schedule Of Changes Worksheet

Beginning Fund Balance						75,994.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						571,030.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						566,657.99	(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	46,634.45	Less Last Year	14,659.11	(4b)		31,975.34	
						31,975.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						112,342.85	(5)



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

### 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	10,649.75	23,059.28
1190 Penalties and Interest on Taxes	28.22	32.98
1510 Interest Earnings	0.00	36.19
2220 County On-Schedule Trans Reimb	13,748.66	13,758.10
3210 State On-Schedule Trans Reimb	13,748.67	13,758.10
3444 State School Block Grant	676.11	838.61
3446 SB372 Block Grant Reimbursement	0.00	69.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>38,851.41</b>	<b>51,552.59</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	5,516.68
2XX Personal Services - Employee Benefits	0.00	1,224.82
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	12,714.60	1,655.00
2XX Personal Services - Employee Benefits	1,356.02	334.80
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	3,750.00
2XX Personal Services - Employee Benefits	0.00	969.00
<b>26XX Operation and Maintenance of Plant Services</b>		
6XX Supplies and Materials	0.00	274.40
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	13,654.31	12,389.26
2XX Personal Services - Employee Benefits	2,545.13	2,202.12
3XX Purchased Professional and Technical Services	852.53	334.36
4XX Purchased Property Services	3,705.40	1,427.15
5XX Other Purchased Services	4,992.28	2,089.02
6XX Supplies and Materials	6,990.92	7,920.09
810 Dues and Fees	12.50	70.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>46,823.69</b>	<b>40,157.36</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						-3,737.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,552.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,157.36	(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	232.44	Less Last Year	0.00	(4b)		232.44	
						232.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,890.20	(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	2012 Value	2013 Value
1110 District Tax Levy	15,797.78	304.93
1190 Penalties and Interest on Taxes	21.19	16.09
1510 Interest Earnings	279.02	168.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,097.99	489.26

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

PRC Program Function Object	2012 Value	2013 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	36,188.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	489.26	(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)	36,678.10	(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	2012 Value	2013 Value
1621 Lunch Sales	20,565.51	18,117.85
4550 Federal Child Nutrition	30,039.09	33,985.98
4552 Fresh Fruit And Vegetable	2,516.98	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	53,121.58	52,103.83

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

PRC Program Function Object	2012 Value	2013 Value
<b>460 Fresh Fruit And Vegetable</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	401.66	0.00
2XX Personal Services - Employee Benefits	32.66	0.00
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	475.97	0.00
2XX Personal Services - Employee Benefits	51.41	0.00
6XX Supplies and Materials	1,410.18	0.00
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	30,888.93	30,119.59
2XX Personal Services - Employee Benefits	14,794.05	15,380.74
4XX Purchased Property Services	0.00	120.00
5XX Other Purchased Services	0.00	19.46
6XX Supplies and Materials	4,421.72	6,693.63
810 Dues and Fees	645.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	53,121.58	52,333.42



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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						572.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,103.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,333.42	(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	229.59	Less Last Year	0.00	(4b)		229.59	
						229.59	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						572.00	(5)



# Trustees' Financial Summary

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

### 14 - Retirement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	143.39	100.80
2240 County Retirement Distribution	60,499.99	64,452.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>60,643.38</b>	<b>64,553.17</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	23,981.03	25,067.42
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	1,165.51	258.07
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	0.00	654.29
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	1,485.58	3,305.00
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	6,337.27	4,644.51
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	0.00	1,395.19
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	3,274.51	4,176.95
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	1,982.38	1,816.97
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	3,440.34	2,083.72
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Cooperatives	1,137.50	1,160.50
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,251.14	6,003.57
<b>460 Fresh Fruit And Vegetable</b>		
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	23.17	0.00
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	25.34	0.00
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		



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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	2012 Value	2013 Value
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	1,569.29	851.34
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	4,785.24	4,576.83
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	4,606.75	4,491.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				60,065.05	60,486.02

#### Schedule Of Changes Worksheet

Beginning Fund Balance						18,597.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						64,553.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,486.02	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,664.20	(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	2013 Value
<b>040 Insectary</b>	
6100 Material Prior Period Revenue Adjustments	-7,754.00
<b>041 Insectary</b>	
1900 Other Revenue from Local Sources	4,404.81
<b>045 Smith River Insectary</b>	
1900 Other Revenue from Local Sources	1,191.70
<b>180 3 Rivers Video Equip</b>	
1920 Contributions/Donations from Private Sources	13,636.00
<b>329 Miscellaneous State Grant</b>	
3290 State - Other State Grants	1,380.26
<b>390 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	2,629.00
<b>415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,525.00
<b>454 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,001.00
4520 Carl Perkins (Federal Vo-Ed) - Competitive	717.00
<b>454 Subtotal</b>	2,718.00
<b>590 IDEA Part B (Trans from Coop)</b>	
6100 Material Prior Period Revenue Adjustments	577.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33,308.73

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

PRC Program Function Object	2013 Value
<b>041 Insectary</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,661.52
2XX Personal Services - Employee Benefits	933.97
6XX Supplies and Materials	809.32
<b>041 Subtotal</b>	4,404.81
<b>045 Smith River Insectary</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	955.91
2XX Personal Services - Employee Benefits	131.29



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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	2013 Value
<b>045 Smith River Insectary</b>	
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	104.50
	1,191.70
<b>045 Subtotal</b>	
<b>180 3 Rivers Video Equip</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	13,181.86
<b>367 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
4XX Purchased Property Services	1,650.00
6XX Supplies and Materials	1,914.45
	3,564.45
<b>367 Subtotal</b>	
<b>390 Vo Ed All Career &amp; Tech Ed Programs</b>	
<b>392 State Career &amp; Technical Ed Entitlement - Business</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	297.97
<b>393 State Career &amp; Technical Ed Entitlement - Health Occupations</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	30.00
6XX Supplies and Materials	838.96
<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	116.22
6XX Supplies and Materials	335.55
<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	109.29
6XX Supplies and Materials	901.01
	2,629.00
<b>390 Subtotal</b>	
<b>415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	14,525.00
<b>454 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	943.81



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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	2013 Value
<b>454 Vo Ed Carl Perkins Basic Grant</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,744.19
810 Dues and Fees	15.00
	2,703.00
<b>454 Subtotal</b>	
<b>590 IDEA Part B (Trans from Coop)</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	577.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	42,777.78

#### Schedule Of Changes Worksheet

Beginning Fund Balance	85,942.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,308.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,777.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	14,692.35	
Less Last Year	11,479.40	(4b)
		3,212.95
		3,212.95 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,686.83	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
040 Insectary	-7,754.00	0.00	-7,754.00
041 Insectary	4,404.81	4,404.81	0.00
045 Smith River Insectary	1,191.70	1,191.70	0.00
180 3 Rivers Video Equip	13,636.00	13,181.86	454.14
329 Miscellaneous State Grant	1,380.26	0.00	1,380.26
367 State OTO Capital Invest & Deferred Maintenance	0.00	3,564.45	-3,564.45
390 Vo Ed All Career & Tech Ed Programs	2,629.00	2,629.00	0.00



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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
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,525.00	14,525.00	0.00
454 Vo Ed Carl Perkins Basic Grant	2,718.00	2,703.00	15.00
590 IDEA Part B (Trans from Coop)	577.96	577.96	0.00
<b>Total</b>	<u>33,308.73</u>	<u>42,777.78</u>	<u>-9,469.05</u>



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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	2012 Value	2013 Value
1311 Driver's Education Fees	1,650.00	0.00
1982 Summer Session - Driver's Education Fees	900.00	1,350.00
3260 State Driver's Education Reimbursement	6,691.01	2,790.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,241.01	4,140.76

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,350.00	1,545.00
2XX Personal Services - Employee Benefits	6.95	8.34
5XX Other Purchased Services	411.00	430.17
6XX Supplies and Materials	185.61	1,099.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,953.56	3,083.34

#### Schedule Of Changes Worksheet

Beginning Fund Balance	8,991.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,140.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,083.34	(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                      1,099.83    Less Last Year                      0.00                      (4b)                      1,099.83		
	1,099.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,148.50	(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	2012 Value	2013 Value
1910 Rentals	1,500.00	1,800.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,500.00	1,800.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	10.79
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,682.48	240.00
6XX Supplies and Materials	1,321.82	1,640.62
8XX Other Expenditures	0.00	420.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,004.30	2,311.41

#### Schedule Of Changes Worksheet

Beginning Fund Balance		6,696.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,800.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,311.41	(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	965.11		
Less Last Year	0.00	(4b)	965.11
			965.11 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,149.93	(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	2012 Value	2013 Value
5300 Operating Transfers from Other Funds	0.00	4,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	4,000.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,739.64	0.00
2XX Personal Services - Employee Benefits	24.05	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,763.69	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	82.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,000.00	(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)	4,082.76	(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	2012 Value	2013 Value
3281 State Technology Aid	579.52	553.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	579.52	553.03

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

PRC Program Function Object	2012 Value	2013 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	1,154.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	553.03	(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)	1,707.24	(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	2012 Value	2013 Value
1900 Other Revenue from Local Sources	246.60	1,258.16
3445 State Combined Fund School Block Grant	771.93	1,011.54
3447 SB372 Combined Block Grant Reimbursement	0.00	102.22
<b>899 Misc local funds</b>		
1920 Contributions/Donations from Private Sources	0.00	3,750.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,018.53	6,121.92

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

PRC Program Function Object	2012 Value	2013 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	16,491.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,121.92	(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)
Total	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Total	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,613.13	(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	2012 Value	2013 Value
1110 District Tax Levy	18.08	0.00
1190 Penalties and Interest on Taxes	3.63	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	21.71	0.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	10.49
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	1,411.00
6XX Supplies and Materials	0.00	4,936.59
7XX Property and Equipment Acquisition	0.00	5,627.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	11,985.84

#### Schedule Of Changes Worksheet

Beginning Fund Balance	52,034.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,985.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	3,093.40	
Less Last Year	0.00	(4b)
	3,093.40	
	3,093.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,141.65	(5)



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

### 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1920 Contributions/Donations from Private Sources	800.00	0.00
<b>841 Oscar Kenck Foundation Scholarships</b>		
1920 Contributions/Donations from Private Sources	16,340.00	17,494.00
<b>842 Pepsi Scholarship money</b>		
1920 Contributions/Donations from Private Sources	0.00	300.00
<b>845 3 rivers banner scholarship</b>		
1920 Contributions/Donations from Private Sources	0.00	1,000.00
<b>846 The Cobb Foundation</b>		
1920 Contributions/Donations from Private Sources	5,000.00	4,500.00
<b>847 Class of 2012 scholarship</b>		
1900 Other Revenue from Local Sources	0.00	2,204.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>22,140.00</u>	<u>25,498.02</u>

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

PRC Program Function Object	2012 Value	2013 Value
<b>841 Oscar Kenck Foundation Scholarships</b>		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	9,225.00	24,634.00
8XX Other Expenditures	10,500.00	0.00
<b>841 Subtotal</b>	<u>19,725.00</u>	<u>24,634.00</u>
<b>842 Pepsi Scholarship money</b>		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	300.00	300.00
<b>845 3 rivers banner scholarship</b>		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	500.00	750.00
<b>846 The Cobb Foundation</b>		
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	0.00	4,750.00
<b>847 Class of 2012 scholarship</b>		
890 Other Community Services		
33XX Community Services		
6XX Supplies and Materials	0.00	2,272.48



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

81 - Private Purpose Trust (spend interest only)

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

20,525.00

32,706.48

### Schedule Of Changes Worksheet

Beginning Fund Balance						24,378.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,498.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,706.48	(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	1,136.24	Less Last Year	0.00	(4b)		1,136.24	
							1,136.24 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							18,306.02 (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	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	71,966.41	71,284.79
6100 Material Prior Period Revenue Adjustments	635.88	-1,306.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	72,602.29	69,978.44

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	87,563.56	78,696.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	87,563.56	78,696.72

#### Schedule Of Changes Worksheet

Beginning Fund Balance	52,180.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,978.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,696.72	(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)	43,462.41	(5)



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## Detail Expenditure

Fund	Account	Description	2012 Value	2013 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	13,824.45	4,303.29
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	39,718.17
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	XXX 1XXX 112	Certified Teacher Staff Salaries	196,698.04	157,525.40
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,425.22	2,051.61
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	402.00	38.00
XX	XXX 26XX 41X	Energy Utility Services	21,697.79	17,172.33
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	5,627.76
XX	XXX 4XXX 720	Purchase of Existing Buildings	12,000.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,254.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,254.55

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,751.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,566.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,901.96
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 FY2015 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	11,495.24	0.00	0.00	0.00	
280	1XXX	2XX	5,828.76	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	577.96	0.00	0.00	0.00	
<b>Totals</b>			17,901.96	0.00	0.00	0.00	17,901.96

*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 FY13.



# Trustees' Financial Summary

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

	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
<b>Governmental Activities:*</b>					
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	361,420.00	0.00	0.00	0.00	361,420.00
Machinery and Equipment	230,950.00	0.00	0.00	0.00	230,950.00
Totals at Historical Cost	596,935.00	0.00	0.00	0.00	596,935.00
Less Accumulated Depreciation For:					
Improvement Accum	1,824.00	228.00	0.00	0.00	2,052.00
Building Accum	165,849.00	4,539.00	0.00	0.00	170,388.00
Machinery and Equipment Accum	122,919.00	14,906.00	0.00	0.00	137,825.00
Total Accumulated Depreciation	290,592.00	19,673.00	0.00	0.00	310,265.00
Governmental Activities, Capital Assets, net	306,343.00	-19,673.00	0.00	0.00	286,670.00

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
-------------------------------------	----------------------------	-----------------------------	-------------

Total Depreciation for FY2013

\*\*\* Has comment.



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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	17,934.55	1,611.88	0.00	0.00	19,546.43	0.00	19,546.43
Total Governmental Activity							
Long-Term Liabilities	17,934.55	1,611.88	0.00	0.00	19,546.43	0.00	19,546.43

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

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