



Trustees' Financial Summary

FY2012-13

Submit ID: 0244-81613618

13 Fallon County

0244 Baker K-12 Schools

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: Jennifer Mettler

Phone #: (406) 778-2577

(Signature)

(Date)

Chair, Board of Trustees: Christy Follmer

(Signature)

(Date)

County Superintendent: Don Dilworth

(Signature)

(Date)

Software

Accounting Package: CSA/Infinite Visions

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 #
017	ACADEMIC ACHIEVEMENT AWARD '12	STATE	13-0244	84.010
018	K-12 Ed Data Systems	STATE	13-0244	
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
102	BANK OF BAKER FITNESS GRANT	LOCAL		
105	Big Sky Games Grant	LOCAL	13-0244-105	
106	Blue Rock Grant	LOCAL		
111	BIG CountrySpecial Education Coop	LOCAL	SPEECH	
145	ESEA Title II, Part A	FEDERAL	1302441407	84.367A
311	ESEA Title I Part A	FEDERAL	1302443108	84.010A
329	Advancing Agriculture Education Program	STATE	13-0244	NA
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S3B8A090519	84.358A
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090519	84.358A
454	Carl D Perkins Vocational Grant	FEDERAL	1302448107BG	84.048A
724	Career and Vocational/Technical Ed	STATE	13024407	
775	IDEA Part B	FEDERAL	099627707ALLO	84.027
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	741,582.03	702,335.60	63,789.10	300.00
02	Taxes Receivable - Real and Personal (120-149)	1,222.46	171.87	2.33	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	64,319.29			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				6,097.53
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	807,123.78	702,507.47	63,791.43	6,397.53
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,222.46	171.87	2.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,222.46	171.87	2.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				6,097.53
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	805,901.32	702,335.60	63,789.10	300.00
52	TOTAL FUND BALANCE/EQUITY	805,901.32	702,335.60	63,789.10	6,397.53
53	TOTAL LIABILITIES AND FUND BALANCE	807,123.78	702,507.47	63,791.43	6,397.53



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	100,752.47	291,268.18	5,320,108.04	755,783.89
02	Taxes Receivable - Real and Personal (120-149)	174.05			15.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,518.86	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,926.52	291,268.18	5,325,626.90	755,798.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	174.05			15.05
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	174.05			15.05
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	100,752.47	291,268.18	5,325,626.90	755,783.89
52	TOTAL FUND BALANCE/EQUITY	100,752.47	291,268.18	5,325,626.90	755,783.89
53	TOTAL LIABILITIES AND FUND BALANCE	100,926.52	291,268.18	5,325,626.90	755,798.94



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,774.74			45,960.09
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,774.74			45,960.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,774.74			45,960.09
52	TOTAL FUND BALANCE/EQUITY	6,774.74			45,960.09
53	TOTAL LIABILITIES AND FUND BALANCE	6,774.74			45,960.09



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Balance Sheet

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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,252,014.87	8,231,266.36		98,378.49
02	Taxes Receivable - Real and Personal (120-149)				24.44
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,252,014.87	8,231,266.36		98,402.93
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				24.44
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				24.44
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	2,252,014.87	8,231,266.36		98,378.49
52	TOTAL FUND BALANCE/EQUITY	2,252,014.87	8,231,266.36		98,378.49
53	TOTAL LIABILITIES AND FUND BALANCE	2,252,014.87	8,231,266.36		98,402.93



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,494.47	12,836,902.59		
02	Taxes Receivable - Real and Personal (120-149)		189.18		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	20,494.47	12,837,091.77		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		189.18		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		189.18		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	20,494.47	12,836,902.59		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20,494.47	12,836,902.59		
53	TOTAL LIABILITIES AND FUND BALANCE	20,494.47	12,837,091.77		



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Balance Sheet

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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	152,044.75		173,347.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	152,044.75		173,347.22	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	152,044.75		173,347.22	
52	TOTAL FUND BALANCE/EQUITY	152,044.75		173,347.22	
53	TOTAL LIABILITIES AND FUND BALANCE	152,044.75		173,347.22	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	91,146.85	91,683.92		
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	91,146.85	91,683.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	50,407.59	91,683.92		
24	Other Current Liabilities (621-679)	40,739.26			
35	TOTAL LIABILITIES	91,146.85	91,683.92		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	91,146.85	91,683.92		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1112 District Levy - Personal Property	93.95	0.00
1330 Tuition from Schl Dists Outside State	2,862.24	2,393.48
1510 Interest Earnings	3,065.25	510.94
1900 Other Revenue from Local Sources	2,108.91	1,325.61
3110 Direct State Aid	1,206,269.51	1,272,496.94
3111 Quality Educator	138,365.37	139,016.36
3112 At Risk Student	5,105.90	4,628.68
3113 Indian Education For All	8,710.80	8,955.60
3114 American Indian Achievement Gap	2,200.00	3,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	135,783.26	128,504.71
3117 State Tuition for State Placement	4,825.11	3,349.73
3444 State School Block Grant	402,967.40	402,967.40
3460 Montana Oil and Gas Tax	1,722,048.38	1,432,648.64
7810 Education Jobs Fund	1,414.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,635,820.83	3,399,798.09

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	984,870.24	989,510.70
2XX Personal Services - Employee Benefits	144,807.69	151,153.40
3XX Purchased Professional and Technical Services	435.00	500.00
4XX Purchased Property Services	16,285.91	16,380.15
5XX Other Purchased Services	1,394.16	2,349.34
6XX Supplies and Materials	23,305.27	20,738.24
21XX Support Services - Students		
1XX Personal Services - Salaries	72,943.26	75,308.90
2XX Personal Services - Employee Benefits	6,576.13	8,137.94
5XX Other Purchased Services	707.75	193.16
6XX Supplies and Materials	1,300.36	1,098.22
22XX Educational Media Services		
1XX Personal Services - Salaries	76,361.59	83,887.01
2XX Personal Services - Employee Benefits	6,347.40	6,714.57
5XX Other Purchased Services	143.80	730.53
6XX Supplies and Materials	4,129.34	1,228.89
23XX Support Services - General Administration		
1XX Personal Services - Salaries	82,384.89	72,194.72
2XX Personal Services - Employee Benefits	6,148.06	6,426.49
3XX Purchased Professional and Technical Services	6,902.63	7,413.70



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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
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	63,455.03	97,966.04
			6XX Supplies and Materials	502.02	1,277.81
			810 Dues and Fees	6,200.00	6,624.00
			8XX Other Expenditures	36,708.22	347.99
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	224,939.58	236,161.76
			2XX Personal Services - Employee Benefits	35,482.85	38,526.88
			5XX Other Purchased Services	16,935.91	13,162.95
			6XX Supplies and Materials	2,433.72	884.56
			8XX Other Expenditures	71.65	1,386.05
		25XX Support Services - Business			
			1XX Personal Services - Salaries	65,707.64	68,960.40
			2XX Personal Services - Employee Benefits	12,371.46	11,763.00
			3XX Purchased Professional and Technical Services	530.00	180.00
			5XX Other Purchased Services	2,343.03	2,403.44
			6XX Supplies and Materials	1,791.54	1,321.33
			810 Dues and Fees	250.00	0.00
			8XX Other Expenditures	145.59	64.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	312,014.55	278,505.96
			2XX Personal Services - Employee Benefits	70,346.67	61,484.76
			4XX Purchased Property Services	64,176.64	47,271.37
			6XX Supplies and Materials	20,306.85	46,137.29
		27XX Student Transportation Services			
			5XX Other Purchased Services	560.65	2,156.73
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	1,515.00	0.00
			7XX Property and Equipment Acquisition	20,054.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	229,619.73	240,094.52
			2XX Personal Services - Employee Benefits	57,013.53	55,396.34
			3XX Purchased Professional and Technical Services	1,247.50	40.00
			5XX Other Purchased Services	513.87	394.25
			6XX Supplies and Materials	9,042.05	4,136.72
			8XX Other Expenditures	0.00	167.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	17,390.73	7,783.50
			2XX Personal Services - Employee Benefits	6,955.34	6,757.66
			3XX Purchased Professional and Technical Services	902.00	1,537.00
			5XX Other Purchased Services	0.00	105.46
			6XX Supplies and Materials	708.08	1,834.47



Trustees' Financial Summary

FY2012-13

Submit ID: 0244-81613618

13 Fallon County
0244 Baker K-12 Schools

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
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	61,261.83	64,319.29
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,826.29	18,749.64
			2XX Personal Services - Employee Benefits	1,970.81	2,599.87
			5XX Other Purchased Services	152.00	116.50
			6XX Supplies and Materials	2,137.17	2,170.35
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	2,508.00	2,634.00
			6XX Supplies and Materials	0.00	429.49
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	5,498.00	0.00
		222X Educational Media Services			
			6XX Supplies and Materials	372.78	540.19
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	121,122.47	150,928.12
			2XX Personal Services - Employee Benefits	18,178.42	23,558.41
			4XX Purchased Property Services	300.29	1,452.93
			5XX Other Purchased Services	549.49	82.81
			6XX Supplies and Materials	15,001.02	12,475.46
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	6,841.55	7,046.75
			2XX Personal Services - Employee Benefits	598.57	630.50
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	136,486.60	132,735.82
			2XX Personal Services - Employee Benefits	18,937.59	17,505.29
			6XX Supplies and Materials	1,796.01	3,900.50
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,730.00	2,480.00
			2XX Personal Services - Employee Benefits	8.45	13.22
			5XX Other Purchased Services	13,662.08	12,357.31
			6XX Supplies and Materials	1,018.91	111.69
			810 Dues and Fees	1,115.00	1,115.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	3,939.00	3,724.20
			2XX Personal Services - Employee Benefits	62.74	51.05



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13 Fallon County
0244 Baker K-12 Schools

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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	47,774.58	49,782.66
			6XX Supplies and Materials	5,784.13	21,914.57
			810 Dues and Fees	5,210.00	3,000.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	75,375.65	51,610.39
			2XX Personal Services - Employee Benefits	17,591.11	13,284.21
			5XX Other Purchased Services	593.73	374.14
			6XX Supplies and Materials	314.00	833.36
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	574.00
			7XX Property and Equipment Acquisition	0.00	132,327.58
		910 Subtotal		0.00	132,901.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,302,997.18	3,414,228.50

Schedule Of Changes Worksheet

Beginning Fund Balance					820,331.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,399,798.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,414,228.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					805,901.32	(5)



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13 Fallon County
0244 Baker K-12 Schools

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
1111 District Levy - Real Property	20.49	0.00
1112 District Levy - Personal Property	4.90	0.00
1510 Interest Earnings	4,741.30	468.02
3444 State School Block Grant	5,534.88	5,534.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,301.57	6,002.90

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		
1XX Personal Services - Salaries	22,503.99	22,886.50
2XX Personal Services - Employee Benefits	2,202.40	2,297.63
24XX Support Services - School Administration		
1XX Personal Services - Salaries	31,615.26	32,534.11
2XX Personal Services - Employee Benefits	5,948.46	6,253.95
25XX Support Services - Business		
1XX Personal Services - Salaries	9,345.26	9,948.86
2XX Personal Services - Employee Benefits	1,704.21	1,789.91
27XX Student Transportation Services		
5XX Other Purchased Services	283,534.70	315,727.46
8XX Other Expenditures	375.00	375.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	357,229.28	391,813.42



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13 Fallon County

0244 Baker K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						1,088,146.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,002.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						391,813.42	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						702,335.60	(5)



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13 Fallon County
0244 Baker K-12 Schools

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
1510 Interest Earnings	175.54	115.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>175.54</u>	<u>115.85</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	2,440.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,440.75</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		63,673.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		115.85	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		63,789.10	(5)



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13 Fallon County
0244 Baker K-12 Schools

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
1510 Interest Earnings	0.00	3.06
1611 National School Lunch Program	63,208.15	86,492.95
3220 State Food Services Match	0.00	173.14
4550 Federal Child Nutrition	43,712.79	43,684.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106,920.94	130,353.70

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	32,777.38	44,184.16
2XX Personal Services - Employee Benefits	6,935.39	11,655.68
5XX Other Purchased Services	0.00	40.00
6XX Supplies and Materials	67,110.74	74,358.86
810 Dues and Fees	115.00	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,938.51	130,353.70

Schedule Of Changes Worksheet

Beginning Fund Balance		2,829.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		130,353.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		130,353.70	(3)
Increase/Decrease of Reserve for Inventories			
This Year	6,097.53		
Less Last Year	2,529.03		
		3,568.50	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
		3,568.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,397.53	(5)



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13 Fallon County
0244 Baker K-12 Schools

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

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

PRC Revenue	2012 Value	2013 Value
1112 District Levy - Personal Property	0.56	0.00
1510 Interest Earnings	262.07	50.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	262.63	50.33

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	100,702.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.33	(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)	100,752.47	(5)



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

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	277.95	219.68
2240 County Retirement Distribution	501,655.03	595,251.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	501,932.98	595,471.34

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	308,774.90	347,318.38
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	10,689.24	11,103.46
222X Educational Media Services		
2XX Personal Services - Employee Benefits	12,601.90	14,404.59
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	14,242.58	14,952.67
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	41,847.73	44,558.69
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	11,191.06	11,851.31
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	42,813.99	47,734.23
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	32,886.53	35,567.53
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,692.81	1,430.42
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,656.53	2,799.04
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,206.30	23,339.69
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,029.77	1,056.35
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,759.16	2,998.85
710 School Sponsored Extracurricular Activities		



Trustees' Financial Summary

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13 Fallon County
0244 Baker K-12 Schools

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	250.21	346.09
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	301.58	284.97
	8XX	Community Services Programs			
		33XX	Community Services		
			2XX Personal Services - Employee Benefits	9,901.90	11,146.37
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	15,033.42	15,208.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				527,879.61	586,101.50

Schedule Of Changes Worksheet

Beginning Fund Balance						281,898.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						595,471.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						586,101.50	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						291,268.18	(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
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1900 Other Revenue from Local Sources	45,486.99
097 ACCELERATED LGST FUNDS	
1510 Interest Earnings	86.39
106 Blue Rock Grant	
1510 Interest Earnings	18.85
111 BIG Country Special Education Coop	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	26,962.68
145 ESEA Title II, Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,641.00
311 ESEA Title I Part A	
4200 Title I, Part A, Improving Basic Programs	53,194.00
414 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,665.52
454 Carl D Perkins Vocational Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,295.00
724 Career and Vocational/Technical Ed	
3900 State Career & Technical Ed Entitlement	5,384.00
775 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	86,570.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	248,304.43

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

PRC Program Function Object	2013 Value
017 ACADEMIC ACHIEVEMENT AWARD '12	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	3,323.00
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	1,104.00
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	381.00
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	743.73
8XX Community Services Programs	



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	100,246.55
2XX Personal Services - Employee Benefits	10,761.38
4XX Purchased Property Services	29,708.32
5XX Other Purchased Services	1,400.74
6XX Supplies and Materials	16,856.03
8XX Other Expenditures	275.00
081 Subtotal	161,476.75
106 Blue Rock Grant	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
6XX Supplies and Materials	11,432.40
111 BIG Country Special Education Coop	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	19,608.40
2XX Personal Services - Employee Benefits	7,354.28
111 Subtotal	26,962.68
145 ESEA Title II, Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	248.00
2XX Personal Services - Employee Benefits	20.99
3XX Purchased Professional and Technical Services	1,250.00
5XX Other Purchased Services	8,122.01
145 Subtotal	9,641.00
311 ESEA Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	41,808.77
2XX Personal Services - Employee Benefits	11,385.23
311 Subtotal	53,194.00
414 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	6,908.40
2XX Personal Services - Employee Benefits	1,098.85
3XX Purchased Professional and Technical Services	700.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						5,456,266.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						248,304.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						378,944.35	(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)						5,325,626.90	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
017 ACADEMIC ACHIEVEMENT AWARD '12	0.00	3,323.00	-3,323.00
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	45,486.99	161,476.75	-115,989.76
097 ACCELERATED LGST FUNDS	86.39	0.00	86.39
106 Blue Rock Grant	18.85	11,432.40	-11,413.55
111 BIG CountrySpecial Education Coop	26,962.68	26,962.68	0.00
145 ESEA Title II, Part A	9,641.00	9,641.00	0.00
311 ESEA Title I Part A	53,194.00	53,194.00	0.00
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,665.52	15,665.52	0.00
454 Carl D Perkins Vocational Grant	5,295.00	5,295.00	0.00
724 Career and Vocational/Technical Ed	5,384.00	5,384.00	0.00
775 IDEA Part B	86,570.00	86,570.00	0.00
Total	<u>248,304.43</u>	<u>378,944.35</u>	<u>-130,639.92</u>



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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	2012 Value	2013 Value
1111 District Levy - Real Property	8.91	0.00
1510 Interest Earnings	3,567.74	584.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,576.65	584.86

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	19,004.93	20,469.68
2XX Personal Services - Employee Benefits	5,035.68	5,520.98
3XX Purchased Professional and Technical Services	12,120.00	16,230.00
5XX Other Purchased Services	0.00	2,038.92
6XX Supplies and Materials	9,724.76	7,896.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,885.37	52,155.58

Schedule Of Changes Worksheet

Beginning Fund Balance	807,354.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	584.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,155.58	(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)	755,783.89	(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	2012 Value	2013 Value
1311 Driver's Education Fees	900.00	1,050.00
1510 Interest Earnings	5.22	4.11
1982 Summer Session - Driver's Education Fees	0.00	650.00
3260 State Driver's Education Reimbursement	2,566.07	1,890.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,471.29	3,594.87

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,806.00	3,050.25
2XX Personal Services - Employee Benefits	8.81	16.26
6XX Supplies and Materials	1,357.95	330.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,172.76	3,396.51

Schedule Of Changes Worksheet

Beginning Fund Balance	6,576.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,594.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,396.51	(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)
	6,774.74	(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
1510 Interest Earnings	123.21	23.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	123.21	23.03

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

PRC Program Function Object	2012 Value	2013 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	45,937.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23.03	(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)	45,960.09	(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
1510 Interest Earnings	11,791.03	1,184.46
3281 State Technology Aid	3,161.28	3,228.06
3445 State Combined Fund School Block Grant	67,461.30	67,461.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	82,413.61	71,873.82

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	315.00	1,742.00
4XX Purchased Property Services	13,668.66	1,386.87
5XX Other Purchased Services	1,302.02	905.61
6XX Supplies and Materials	234,773.85	189,746.21
7XX Property and Equipment Acquisition	34,652.61	0.00
22XX Educational Media Services		
1XX Personal Services - Salaries	7,000.00	9,500.00
2XX Personal Services - Employee Benefits	34.19	50.43
6XX Supplies and Materials	4,925.01	12,252.92
24XX Support Services - School Administration		
6XX Supplies and Materials	11,970.59	4,520.07
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	3,551.72	0.00
4XX Purchased Property Services	2,595.00	0.00
6XX Supplies and Materials	17,190.00	12,117.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	331,978.65	232,221.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,412,362.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,873.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						232,221.11	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,252,014.87	(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
1510 Interest Earnings	24,314.10	7,337.63
3460 Montana Oil and Gas Tax	2,371,233.45	2,833,076.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,395,547.55	2,840,414.05

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	903,430.59	1,061,440.88
2XX Personal Services - Employee Benefits	130,720.02	153,980.10
3XX Purchased Professional and Technical Services	7,180.00	6,560.00
4XX Purchased Property Services	1,741.09	1,365.14
5XX Other Purchased Services	2,536.33	4,926.88
6XX Supplies and Materials	99,013.92	179,769.83
21XX Support Services - Students		
1XX Personal Services - Salaries	1,250.00	3,000.00
2XX Personal Services - Employee Benefits	1,502.14	1,585.54
3XX Purchased Professional and Technical Services	130.00	142.00
6XX Supplies and Materials	3,051.68	2,095.81
222X Educational Media Services		
1XX Personal Services - Salaries	1,725.00	4,000.00
2XX Personal Services - Employee Benefits	1,326.35	1,403.83
5XX Other Purchased Services	0.00	1,625.52
6XX Supplies and Materials	11,164.34	18,679.32
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,250.00	12,895.50
2XX Personal Services - Employee Benefits	1,261.88	1,382.23
3XX Purchased Professional and Technical Services	2,489.00	3,808.15
5XX Other Purchased Services	2,633.83	5,360.52
6XX Supplies and Materials	484.82	582.00
810 Dues and Fees	8,026.50	8,675.50
8XX Other Expenditures	574.65	876.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	35,165.55	45,618.05
2XX Personal Services - Employee Benefits	11,863.16	12,823.45
4XX Purchased Property Services	0.00	110.00
5XX Other Purchased Services	11,021.99	15,450.48
6XX Supplies and Materials	2,327.40	2,960.32
8XX Other Expenditures	75.50	78.00
25XX Support Services - Business		



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	2,200.00	5,000.00
			2XX Personal Services - Employee Benefits	1,226.11	2,557.37
			5XX Other Purchased Services	1,539.82	2,653.01
			6XX Supplies and Materials	1,599.49	2,666.34
			810 Dues and Fees	0.00	250.00
			8XX Other Expenditures	0.00	76.24
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	14,150.00	80,718.00
			2XX Personal Services - Employee Benefits	5,221.72	29,666.23
			4XX Purchased Property Services	79,835.83	84,260.95
			5XX Other Purchased Services	1,094.70	350.00
			6XX Supplies and Materials	47,655.19	78,083.85
		27XX Student Transportation Services			
			5XX Other Purchased Services	590.90	744.60
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	80,326.40	7,450.00
			7XX Property and Equipment Acquisition	3,250,589.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	16,000.00
			2XX Personal Services - Employee Benefits	4,827.91	8,194.57
			6XX Supplies and Materials	5,029.10	1,012.41
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	3,000.00
			2XX Personal Services - Employee Benefits	1,676.14	1,036.05
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,000.00	15,000.00
			2XX Personal Services - Employee Benefits	2,019.13	3,068.29
			4XX Purchased Property Services	0.00	1,373.84
			6XX Supplies and Materials	1,080.52	5,207.95
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	149.61	157.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	78,660.38	67,225.53
			6XX Supplies and Materials	6,232.29	2,864.11
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	111,797.45	119,316.77
			6XX Supplies and Materials	28,328.17	58,016.17



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0244 Baker K-12 Schools

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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			8XX Other Expenditures	1,500.00	1,500.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,479.17	23,774.89
			2XX Personal Services - Employee Benefits	4,212.45	4,382.14
			5XX Other Purchased Services	285.70	0.00
			6XX Supplies and Materials	4,080.69	1,892.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,992,333.61</u>	<u>2,178,694.71</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					7,569,547.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,840,414.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,178,694.71	(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)					8,231,266.36	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	2.67	0.00
1510 Interest Earnings	348.56	91.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	351.23	91.51

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
830 Special Assessments	2,206.68	2,169.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,206.68	2,169.84

Schedule Of Changes Worksheet

Beginning Fund Balance		100,456.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		91.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,169.84	(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	0.00		
Less Last Year	0.00		(4b)
		0.00	
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		98,378.49	(5)



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13 Fallon County
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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	2012 Value	2013 Value
1510 Interest Earnings	44.49	10.08
1900 Other Revenue from Local Sources	1,406.10	6,636.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,450.59	6,646.08

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	500.00	1,203.00
4XXX Facilities Acquisition and Construction Services		
8XX Other Expenditures	0.00	5,643.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	500.00	6,846.60

Schedule Of Changes Worksheet

Beginning Fund Balance	20,694.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,646.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,846.60	(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)	20,494.47	(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
1112 District Levy - Personal Property	20.68	0.00
1510 Interest Earnings	73,635.66	11,773.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,656.34	11,773.35

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
7XX Property and Equipment Acquisition	1,555.08	1,485.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	210.00	13,461.00
4XX Purchased Property Services	165,250.44	140,190.34
6XX Supplies and Materials	25,399.44	39,653.82
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	289,743.05	101,289.00
4XX Purchased Property Services	4,647.94	62.42
5XX Other Purchased Services	4,800.00	0.00
7XX Property and Equipment Acquisition	3,533,189.70	6,363,123.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,024,795.65	6,659,265.46

Schedule Of Changes Worksheet

Beginning Fund Balance	19,484,394.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,773.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,659,265.46	(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)	12,836,902.59	(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
1510 Interest Earnings	465.88	72.17
1920 Contributions/Donations from Private Sources	43,452.68	17,452.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,918.56	17,524.78

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	5,400.00	10,350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,400.00	10,350.00

Schedule Of Changes Worksheet

Beginning Fund Balance	144,869.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,524.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,350.00	(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)	152,044.75	(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
1XXX Revenues from Student Activities	285,343.75	198,956.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	285,343.75	198,956.84

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	286,825.46	154,921.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	286,825.46	154,921.54

Schedule Of Changes Worksheet

Beginning Fund Balance	129,311.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	198,956.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	154,921.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	173,347.22	(5)



Trustees' Financial Summary

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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	101,063.01	105,592.84
XX	39X 1XXX 112	Certified Teacher Staff Salaries	122,941.72	140,143.37
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	2,262,739.48	2,211,821.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,613.21	13,395.98
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	475.84	0.00
XX	XXX 26XX 41X	Energy Utility Services	116,293.06	121,621.29
XX	XXX 4XXX 710	Land	20,054.00	122,303.78
XX	XXX 4XXX 715	Land Improvements	828,787.75	3,697,928.20
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	5,942,353.40	2,594,495.82
XX	XXX 4XXX 73X	Major Equipment-New	0.00	74,919.76
XX	XXX 4XXX 74X	Major Equipment-Replacement	12,637.55	5,803.90
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	65,907.07
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	65,907.07

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	21,967.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	94,905.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	382,399.21
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%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	240,094.52	0.00	0.00	0.00	
280	1XXX	2XX	55,396.34	0.00	0.00	0.00	
280	1XXX	3XX	40.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	394.25	0.00	0.00	0.00	
280	1XXX	6XX	4,136.72	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	7,783.50	0.00	0.00	0.00	
280	21XX	2XX	6,757.66	0.00	0.00	0.00	
280	21XX	3XX	1,537.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	105.46	0.00	0.00	0.00	
280	21XX	6XX	1,834.47	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	64,319.29	0.00	0.00	0.00	
Totals			382,399.21	0.00	0.00	0.00	382,399.21

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

FY2012-13

Submit ID: 0244-81613618

13 Fallon County

0244 Baker K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	170,881.00	0.00	122,901.78	0.00	293,782.78
Land Improvements	1,122,858.18	0.00	0.00	0.00	1,122,858.18
Buildings	5,472,825.88	0.00	15,061,155.41	0.00	20,533,981.29
Machinery and Equipment	857,255.77	0.00	193,008.71	29,800.00	1,020,464.48
Construction in Progress	9,580,398.50	0.00	14,933.80	9,580,398.50	14,933.80
Totals at Historical Cost	17,204,219.33	0.00	15,391,999.70	9,610,198.50	22,986,020.53
Less Accumulated Depreciation For:					
Improvement Accum	246,060.29	0.00	50,971.82	0.00	297,032.11
Building Accum	3,183,724.13	870.14	431,036.45	0.00	3,615,630.72
Machinery and Equipment Accum	420,422.95	0.00	82,422.98	13,161.67	489,684.26
Total Accumulated Depreciation	3,850,207.37	870.14	564,431.25	13,161.67	4,402,347.09
Governmental Activities, Capital Assets, net	13,354,011.96	-870.14	14,827,568.45	9,597,036.83	18,583,673.44

* 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
Unallocated	564,431.25	0.00	0.00
Total Depreciation for FY2013	564,431.25	0.00	0.00

*** Has comment.



Trustees' Financial Summary

FY2012-13

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0244 Baker K-12 Schools

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-
Governmental Activities*							
Compensated Absences	262,797.51	0.00	0.00	7,737.01	255,060.50	0.00	255,060.50
Other	1,127.50	0.00	0.00	0.00	1,127.50	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	263,925.01	0.00	0.00	7,737.01	256,188.00	0.00	255,060.50

* 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.