



# Trustees' Financial Summary

FY2012-13

Submit ID: 0006-89362175

**01 Beaverhead County**  
**0006 Beaverhead County 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:** Evelyn Mull

**Phone #:** (406) 683-2361

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

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

**Chair, Board of Trustees:** Gary Love

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

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

**County Superintendent:** Linda Marsh

\_\_\_\_\_  
 (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 #
111	Miscellaneous State Grant	STATE		State
113	Alta Care Medicaid	LOCAL	local	
114	Medicaid	STATE	local	State
130	Gifted and Talented	STATE		State
143	Probation Tutoring Grant	LOCAL		
144	Title II Part A	FEDERAL		84.367
220	Keith Lloyd Scholarship	LOCAL		
221	Evelyn Lloyd Scholarship	LOCAL		
222	STEWART SCHOLARSHIP	LOCAL		
223	Whitworth Scholarship	LOCAL		
314	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
327	Advancing Agriculture Education Program	STATE		NA
329	Multi District Incentive Payments	STATE		
333	Stauffer Scholarship	LOCAL		
334	McFadden Scholarhsip	LOCAL		
336	Allen Scholarship	LOCAL		
391	Vo Ed Agriculture	STATE		State
394	Vo Ed Family & Consumer Science	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
396	Vo Ed Business/Marketing	STATE		State
437	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
456	IDEA Part B	FEDERAL		84.027
471	ACT Writing Grant	STATE		
823	Vo Ed Carl D Perkins-Comp	FEDERAL		84.048A



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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)	556,349.67	151,005.09	891,625.48	
02	Taxes Receivable - Real and Personal (120-149)	72,661.37	19,986.24	18,205.32	
03	Taxes Receivable - Protested (150-159)	52,675.92	15,180.94	563.46	
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>	681,686.96	186,172.27	910,394.26	
<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)	125,337.29	35,167.18	18,768.78	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	125,337.29	35,167.18	18,768.78	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	220,263.83	45,468.86		
48	Fund Balance for Budget	336,085.84	105,536.23	891,625.48	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	556,349.67	151,005.09	891,625.48	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	681,686.96	186,172.27	910,394.26	



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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)	6,994.06	163,986.95	-17,145.33	11,619.58
02	Taxes Receivable - Real and Personal (120-149)	10.83			1,112.03
03	Taxes Receivable - Protested (150-159)	6.37			1,340.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			52,352.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,011.26	163,986.95	35,206.67	14,072.12
<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)	17.20			2,452.54
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	17.20			2,452.54
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			766.00	
48	Fund Balance for Budget	6,994.06	163,986.95	34,440.67	11,619.58
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,994.06	163,986.95	35,206.67	11,619.58
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,011.26	163,986.95	35,206.67	14,072.12



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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)	36,098.04		3,505.46	25,951.72
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>	36,098.04		3,505.46	25,951.72
<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	36,098.04		3,505.46	25,951.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>	36,098.04		3,505.46	25,951.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	36,098.04		3,505.46	25,951.72



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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	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)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	393,687.08	237,842.23		
02	Taxes Receivable - Real and Personal (120-149)	3,599.28			
03	Taxes Receivable - Protested (150-159)	2,493.21			
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>	399,779.57	237,842.23		
<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)	6,092.49			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	6,092.49			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	6,605.88	6,000.00		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	387,081.20	231,842.23		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	393,687.08	237,842.23		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	399,779.57	237,842.23		



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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)		516,599.13		
02	Taxes Receivable - Real and Personal (120-149)		3,505.08		
03	Taxes Receivable - Protested (150-159)		2,377.46		
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>		522,481.67		
<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)		5,882.54		
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>		5,882.54		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		516,599.13		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		516,599.13		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		522,481.67		



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



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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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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)	32,624.14	498.76	221,937.03	8,395.81
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>	32,624.14	498.76	221,937.03	8,395.81
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	32,624.14	498.76	221,937.03	8,395.81
52	<b>TOTAL FUND BALANCE/EQUITY</b>	32,624.14	498.76	221,937.03	8,395.81
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32,624.14	498.76	221,937.03	8,395.81



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	126,387.20	9,025.39		
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>	126,387.20	9,025.39		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	126,387.20	9,025.39		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	126,387.20	9,025.39		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	126,387.20	9,025.39		



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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	1,037,789.80	1,000,163.65
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	28,880.61
1190 Penalties and Interest on Taxes	2,338.53	0.00
1510 Interest Earnings	1,902.47	1,032.98
1900 Other Revenue from Local Sources	0.00	260.34
3110 Direct State Aid	1,141,400.29	1,139,796.36
3111 Quality Educator	86,042.97	85,176.00
3112 At Risk Student	9,857.65	8,439.82
3113 Indian Education For All	7,507.20	7,282.80
3114 American Indian Achievement Gap	600.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	88,831.91	77,296.93
3120 State Guaranteed Tax Base Aid	351,561.86	352,521.92
3444 State School Block Grant	232,801.31	250,892.19
3446 SB372 Block Grant Reimbursement	0.00	9,057.52
7810 Education Jobs Fund	1,338.67	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,961,972.66</b>	<b>2,961,601.12</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	1,063,799.00	1,025,413.03
2XX Personal Services - Employee Benefits	248,816.85	227,907.00
5XX Other Purchased Services	0.00	193.00
6XX Supplies and Materials	95,166.64	130,836.55
7XX Property and Equipment Acquisition	0.00	12,273.41
<b>22XX Educational Media Services</b>		
1XX Personal Services - Salaries	62,259.96	63,629.04
2XX Personal Services - Employee Benefits	9,234.68	8,364.57
6XX Supplies and Materials	10,229.84	13,238.60
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	102,502.85	62,505.65
2XX Personal Services - Employee Benefits	14,506.54	7,775.43
5XX Other Purchased Services	10,530.99	10,498.24
6XX Supplies and Materials	11,688.69	13,072.21
8XX Other Expenditures	19,431.59	19,384.62
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	105,810.53	105,535.36
2XX Personal Services - Employee Benefits	19,929.14	21,891.88
5XX Other Purchased Services	9,541.65	15,495.32



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0006 Beaverhead County H S

## 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>24XX Support Services - School Administration</b>			
			6XX Supplies and Materials	4,663.20	2,462.87
			8XX Other Expenditures	470.00	470.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	0.00	39,999.91
			2XX Personal Services - Employee Benefits	0.00	7,375.12
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	145,652.20	146,802.04
			2XX Personal Services - Employee Benefits	42,614.50	41,244.54
			3XX Purchased Professional and Technical Services	41,716.40	23,219.74
			4XX Purchased Property Services	125,839.47	102,389.26
			5XX Other Purchased Services	4,745.00	43,225.00
			6XX Supplies and Materials	51,696.11	54,462.60
			7XX Property and Equipment Acquisition	0.00	53,665.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	155,767.63	105,814.20
			2XX Personal Services - Employee Benefits	37,870.95	37,615.95
			3XX Purchased Professional and Technical Services	2,270.74	175.00
			6XX Supplies and Materials	3,385.30	103.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	223,405.00	217,918.00
			6XX Supplies and Materials	9,000.00	9,000.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	67,821.75	68,853.33
			6XX Supplies and Materials	23,772.04	21,987.03
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	154,216.77	161,755.89
			6XX Supplies and Materials	65,004.20	68,162.12
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>			<u>2,943,360.21</u>	<u>2,944,714.51</u>



# Trustees' Financial Summary

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

### Schedule Of Changes Worksheet

Beginning Fund Balance						474,676.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,961,601.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,944,714.51	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)		N/A	
Increase/Decrease of Reserve for Encumbrances							
This Year	220,263.83	Less Last Year	155,477.11	(4b)		64,786.72	
						64,786.72	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						556,349.67	(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	329,280.23	281,513.08
1420 Trans Fees from Other Schl Dists Within State	46,795.87	0.00
2220 County On-Schedule Trans Reimb	136,353.15	138,196.78
3210 State On-Schedule Trans Reimb	136,353.15	138,196.80
3444 State School Block Grant	8,887.16	14,698.39
3446 SB372 Block Grant Reimbursement	0.00	2,909.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>657,669.56</b>	<b>575,514.54</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	74,431.15	46,870.87
2XX Personal Services - Employee Benefits	0.00	6,076.30
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	7,879.40	7,984.05
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	0.00	30,350.11
2XX Personal Services - Employee Benefits	0.00	4,897.64
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	256,614.26	227,800.93
2XX Personal Services - Employee Benefits	42,159.01	34,671.42
3XX Purchased Professional and Technical Services	650.00	7,524.77
4XX Purchased Property Services	44,237.84	56,047.42
5XX Other Purchased Services	9,756.30	32,708.80
6XX Supplies and Materials	156,218.59	162,899.65
8XX Other Expenditures	16,693.25	17,378.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>608,639.80</b>	<b>635,210.56</b>



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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						165,500.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						575,514.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						635,210.56	(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	45,468.86	Less Last Year	268.00	(4b)		45,200.86	
						45,200.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						151,005.09	(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	0.00	293,170.36
1510 Interest Earnings	1,962.48	2,315.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,962.48	295,486.08

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	229,031.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	229,031.78

### Schedule Of Changes Worksheet

Beginning Fund Balance	825,171.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	295,486.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	229,031.78	(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)	891,625.48	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	0.00	24.74
1510 Interest Earnings	20.90	25.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20.90	50.66

### 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 5XX Other Purchased Services	0.00	1,840.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,840.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,783.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		50.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,840.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,994.06	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	273.42	90.12
2240 County Retirement Distribution	349,840.53	346,708.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	350,113.95	346,798.70

### 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	190,188.94	186,197.52
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	9,393.23	9,618.10
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	26,437.89	17,531.79
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	20,283.38	18,767.58
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	0.00	9,257.64
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	18,646.93	19,525.70
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	33,210.05	28,236.66
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	23,637.14	20,830.38
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	7,808.15	8,392.34
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	17,376.29	17,245.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	346,982.00	335,603.17



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						152,791.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						346,798.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						335,603.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						163,986.95	(5)



# Trustees' Financial Summary

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

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

<b>PRC Revenue</b>	<b>2013 Value</b>
<b>113 Alta Care Medicaid</b>	
3355 Medicaid - Miscellaneous	81,286.07
<b>114 Medicaid</b>	
3355 Medicaid - Miscellaneous	15,973.06
<b>144 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,227.00
<b>314 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	60,457.00
<b>327 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	1,200.00
<b>329 Multi District Incentive Payments</b>	
3290 State - Other State Grants	6,913.93
<b>391 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	1,862.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,245.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	768.00
<b>396 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,336.00
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	3,167.00
<b>456 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	68,964.00
<b>471 ACT Writing Grant</b>	
4710 GEAR UP	766.00
<b>823 Vo Ed Carl D Perkins-Comp</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	23,949.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	287,114.06

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

<b>PRC Program Function Object</b>	<b>2013 Value</b>
<b>113 Alta Care Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	81,286.07



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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
144	Title II Part A			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction		
			1XX Personal Services - Salaries	5,000.00
			2XX Personal Services - Employee Benefits	2,000.00
			3XX Purchased Professional and Technical Services	9,058.01
			5XX Other Purchased Services	3,168.00
			<b>144 Subtotal</b>	<b>19,226.01</b>
314	Title I, Part A, Improving Basic Programs			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
			1XX Personal Services - Salaries	40,153.18
			2XX Personal Services - Employee Benefits	20,303.16
			<b>314 Subtotal</b>	<b>60,456.34</b>
327	Advancing Agriculture Education Program			
	327 State - Advancing Agriculture Education			
		1XXX Instruction		
			6XX Supplies and Materials	1,200.00
329	Multi District Incentive Payments			
	329 State Miscellaneous Grants			
		1XXX Instruction		
			6XX Supplies and Materials	6,913.93
391	Vo Ed Agriculture			
	391 State Career & Technical Ed Entitlement - Agriculture			
		1XXX Instruction		
			6XX Supplies and Materials	1,862.00
394	Vo Ed Family & Consumer Science			
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX Instruction		
			6XX Supplies and Materials	1,245.00
395	Vo Ed Tech Ed/Industrial Arts			
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX Instruction		
			6XX Supplies and Materials	768.00
396	Vo Ed Business/Marketing			
	390 State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction		
			6XX Supplies and Materials	1,336.00
437	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)			
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX Instruction		



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

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

PRC Program Function Object	2013 Value
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
<b>437 Title VI, Part B, Subpart 2, Rural Low-Income Schools</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	2,800.81
2XX Personal Services - Employee Benefits	366.16
<b>437 Subtotal</b>	3,166.97
<b>456 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	46,000.57
2XX Personal Services - Employee Benefits	6,580.17
3XX Purchased Professional and Technical Services	13,138.31
6XX Supplies and Materials	3,244.39
<b>456 Subtotal</b>	68,963.44
<b>471 ACT Writing Grant</b>	
<b>471 GEAR UP</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	490.00
5XX Other Purchased Services	276.00
<b>471 Subtotal</b>	766.00
<b>823 Vo Ed Carl D Perkins-Comp</b>	
<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>	
<b>1XXX Instruction</b>	
5XX Other Purchased Services	2,777.57
6XX Supplies and Materials	21,171.43
<b>823 Subtotal</b>	23,949.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	271,138.76



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						18,465.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						287,114.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						271,138.76	(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	766.00	Less Last Year	0.00	(4b)		766.00	
							766.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,206.67	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 Alta Care Medicaid	81,286.07	81,286.07	0.00
114 Medicaid	15,973.06	0.00	15,973.06
144 Title II Part A	19,227.00	19,226.01	0.99
314 Title I, Part A, Improving Basic Programs	60,457.00	60,456.34	0.66
327 Advancing Agriculture Education Program	1,200.00	1,200.00	0.00
329 Multi District Incentive Payments	6,913.93	6,913.93	0.00
391 Vo Ed Agriculture	1,862.00	1,862.00	0.00
394 Vo Ed Family & Consumer Science	1,245.00	1,245.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	768.00	768.00	0.00
396 Vo Ed Business/Marketing	1,336.00	1,336.00	0.00
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	3,167.00	3,166.97	0.03
456 IDEA Part B	68,964.00	68,963.44	0.56
471 ACT Writing Grant	766.00	766.00	0.00
823 Vo Ed Carl D Perkins-Comp	23,949.00	23,949.00	0.00
<b>Total</b>	<b>287,114.06</b>	<b>271,138.76</b>	<b>15,975.30</b>



# Trustees' Financial Summary

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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
1110 District Tax Levy	20,209.27	14,414.94
1340 Fees for Adult Education	525.00	975.00
1510 Interest Earnings	194.98	41.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	20,929.25	15,431.70

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	27,240.33	14,495.75
2XX Personal Services - Employee Benefits	3,741.05	4,137.43
6XX Supplies and Materials	4,518.12	5,565.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	35,499.50	24,198.81

### Schedule Of Changes Worksheet

Beginning Fund Balance	20,386.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,431.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,198.81	(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)	11,619.58	(5)



# Trustees' Financial Summary

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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
1510 Interest Earnings	145.33	91.80
1982 Summer Session - Driver's Education Fees	10,585.00	14,835.00
3260 State Driver's Education Reimbursement	4,158.80	4,831.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,889.13	19,758.73

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	4,968.00	12,567.00
6XX Supplies and Materials	3,919.08	1,989.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,887.08	14,556.26

### Schedule Of Changes Worksheet

Beginning Fund Balance	30,895.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,758.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,556.26	(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)	36,098.04	(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	61.49	94.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	61.49	94.01

#### 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	25,857.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,951.72	(5)



# Trustees' Financial Summary

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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
1110 District Tax Levy	50,672.83	51,433.07
1510 Interest Earnings	2,593.79	1,660.04
1900 Other Revenue from Local Sources	0.00	579.06
3281 State Technology Aid	2,858.61	2,770.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	56,125.23	56,442.35

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	54,656.88	14,399.18
7XX Property and Equipment Acquisition	0.00	46,427.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	54,656.88	60,826.18

### Schedule Of Changes Worksheet

Beginning Fund Balance		392,119.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		56,442.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		60,826.18	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	6,605.88		
Less Last Year	654.06	(4b)	5,951.82
			5,951.82 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		393,687.08	(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	271.53	194.41
1900 Other Revenue from Local Sources	66,270.47	116,989.05
3445 State Combined Fund School Block Grant	24,756.42	26,864.21
3447 SB372 Combined Block Grant Reimbursement	0.00	1,055.30
<b>143 Probation Tutoring Grant</b>		
1900 Other Revenue from Local Sources	0.00	3,375.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	91,298.42	148,477.97

### 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		
6XX Supplies and Materials	27,747.62	25,041.12
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	27,747.62	25,041.12

### Schedule Of Changes Worksheet

Beginning Fund Balance		110,488.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		148,477.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		25,041.12	(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	6,000.00		
Less Last Year	2,082.82	(4b)	3,917.18
			3,917.18 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		237,842.23	(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	50,672.65	51,175.00
1510 Interest Earnings	2,582.18	1,793.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	53,254.83	52,968.77

### 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	5,854.23	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,854.23	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	463,630.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,968.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	516,599.13	(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
<b>220 Keith Lloyd Scholarship</b>		
1510 Interest Earnings	11.64	17.85
<b>221 Evelyn Lloyd Scholarship</b>		
1510 Interest Earnings	11.64	17.85
<b>222 STEWART SCHOLARSHIP</b>		
1510 Interest Earnings	530.63	46.63
1920 Contributions/Donations from Private Sources	0.00	300.00
<b>222 Subtotal</b>	530.63	346.63
<b>223 Whitworth Scholarship</b>		
1510 Interest Earnings	23.28	35.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	577.19	417.99

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

PRC Program Function Object	2012 Value	2013 Value
<b>222 STEWART SCHOLARSHIP</b>		
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	1,500.00	500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,500.00	500.00



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

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

#### Schedule Of Changes Worksheet

Beginning Fund Balance						32,706.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						417.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						500.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		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)						32,624.14	(5)



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

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

PRC Revenue	2012 Value	2013 Value
3250 Montana Digital Academy	0.00	7,715.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	7,715.28

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

PRC Program Function Object	2012 Value	2013 Value
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	6,222.00
2XX Personal Services - Employee Benefits	0.00	994.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	7,216.52

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,715.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,216.52	(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)		498.76 (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	0.00	323,792.48
1XXX Revenues from Student Activities	358,390.53	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	358,390.53	323,792.48

### 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	330,619.24	314,592.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	330,619.24	314,592.53

### Schedule Of Changes Worksheet

Beginning Fund Balance	212,737.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	323,792.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	314,592.53	(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)	221,937.03	(5)



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

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
<b>333 Stauffer Scholarship</b>		
1510 Interest Earnings	51.49	29.46
<b>334 McFadden Scholarship</b>		
1510 Interest Earnings	7.24	4.47
<b>335</b>		
1510 Interest Earnings	297.48	0.00
<b>336 Allen Scholarship</b>		
1510 Interest Earnings	56.63	3.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	412.84	37.02

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

PRC Program Function Object	2012 Value	2013 Value
<b>333 Stauffer Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	2,148.59	1,029.93
<b>334 McFadden Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	0.00	501.00
<b>335</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	751.58	0.00
<b>336 Allen Scholarship</b>		
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
870 Student Scholarships	300.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,200.17	1,830.93



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

### 85 - Private Purpose Trust (spend principal & interest)

#### Schedule Of Changes Worksheet

Beginning Fund Balance						10,189.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,830.93	(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)						8,395.81	(5)

### 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	62,260.00	29,263.36
XX	39X 1XXX 112	Certified Teacher Staff Salaries	223,405.00	217,918.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,126,058.96	1,025,413.03
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	948.60	22,304.17
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	125,839.47	101,047.22
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	1,840.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	51,794.85
b. Related Services Block Grant Entitlement	17,263.80
c. Total Entitlements Subject to Reversion	69,058.65

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	91,848.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	143,708.15
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: 86%**



# Trustees' Financial Summary

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### Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	105,814.20	0.00	0.00	0.00	
280	1XXX	2XX	37,615.95	0.00	0.00	0.00	
280	1XXX	3XX	175.00	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	103.00	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			143,708.15	0.00	0.00	0.00	143,708.15

*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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	153,821.24	0.00	0.00	0.00	153,821.24
Land Improvements	541,063.91	0.00	0.00	0.00	541,063.91
Buildings	2,708,947.82	0.00	0.00	0.00	2,708,947.82
Machinery and Equipment	2,585,649.20	-89,487.00	288,033.78	362,117.00	2,422,078.98
Totals at Historical Cost	5,989,482.17	-89,487.00	288,033.78	362,117.00	5,825,911.95
Less Accumulated Depreciation For:					
Improvement Accum	317,891.04	0.00	25,598.20	0.00	343,489.24
Building Accum	1,580,175.79	0.00	76,675.12	0.00	1,656,850.91
Machinery and Equipment Accum	1,917,807.79	-89,487.00	171,396.98	362,117.00	1,637,600.77
Total Accumulated Depreciation	3,815,874.62	-89,487.00	273,670.30	362,117.00	3,637,940.92
Governmental Activities, Capital Assets, net	2,173,607.55	0.00	14,363.48	0.00	2,187,971.03

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

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

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	62,323.61	0.00	0.00
School Administration (24XX)	598.25	0.00	0.00
Operations and Maintenance (26XX)	40,877.96	0.00	0.00
Transportation (27XX)	169,204.38	0.00	0.00
Extracurricular (34XX, 35XX)	666.10	0.00	0.00
Total Depreciation for FY2013	273,670.30	0.00	0.00

\*\*\* 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	131,971.00	10,018.00	0.00	0.00	141,989.00	0.00	141,989.00
Total Governmental Activity							
Long-Term Liabilities	131,971.00	10,018.00	0.00	0.00	141,989.00	0.00	141,989.00

\* 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.