



Trustees' Financial Summary

FY2012-13

Submit ID: 0330-14999472

**15 Flathead County
0330 Bigfork Elem**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Eda Taylor **Phone #:** (406) 837-7402

(Signature)

(Date)

Chair, Board of Trustees: Maureen Averill

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(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 #
001	Aggregate Reim/Indirects	LOCAL		Local
062	E-Rate	LOCAL		
107	Little Hoopsters	LOCAL	local	local
110	8th grade class trip	LOCAL		
118	Ravenwood	LOCAL		
119	CloseUp/Washington	LOCAL		
123	Maintenance Recycle Project	LOCAL	local	
125	MontanaBliss	LOCAL	local	local
128	Fun Run	LOCAL	local	local
136	Spirit Fund	LOCAL	local	
139	FOBS Donation	LOCAL		
141	PTA donation	LOCAL	local	
228	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A121851	84.358A
229	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A121852	84.358A
312	Title I Part A 2011-12	FEDERAL	1503303112	84010A
313	Title I Improving Basic Programs	FEDERAL	1503303113	84.010A
329	MultiDistrict Cooperative	STATE	state	state
330	Substance Abuse Program Donations	LOCAL		
337	Misc donations	LOCAL	local	
364	State OTO Capital Invest & Deferred Maintenance	STATE	state	state
365	Indian Ed for All	STATE		
773	IDEA Part B	FEDERAL	1503397713	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)	395,609.56	103,221.48	76,725.62	
02	Taxes Receivable - Real and Personal (120-149)	50,433.38	6,382.27	2.74	
03	Taxes Receivable - Protested (150-159)	29,329.51	3,172.01	223.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	27,747.08	8,502.03	2.50	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	503,119.53	121,277.79	76,954.70	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	50,513.43	6,687.65		
25	Deferred Revenue (680)	79,762.89	9,554.28	226.58	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	130,276.32	16,241.93	226.58	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	118,582.98	6,042.42		
48	Fund Balance for Budget	254,260.23	98,993.44	76,728.12	
52	TOTAL FUND BALANCE/EQUITY	372,843.21	105,035.86	76,728.12	
53	TOTAL LIABILITIES AND FUND BALANCE	503,119.53	121,277.79	76,954.70	



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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)	429.26	124,783.15	49,685.56	
02	Taxes Receivable - Real and Personal (120-149)	896.10			
03	Taxes Receivable - Protested (150-159)	571.64			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	492.30	64,132.15	83,475.69	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,389.30	188,915.30	133,161.25	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,891.03	4,384.19	
25	Deferred Revenue (680)	1,467.74			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,467.74	6,891.03	4,384.19	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			642.63	
48	Fund Balance for Budget	921.56	182,024.27	128,134.43	
52	TOTAL FUND BALANCE/EQUITY	921.56	182,024.27	128,777.06	
53	TOTAL LIABILITIES AND FUND BALANCE	2,389.30	188,915.30	133,161.25	



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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)			9,144.19	6,420.05
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			9,144.19	6,420.05
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			9,144.19	6,420.05
52	TOTAL FUND BALANCE/EQUITY			9,144.19	6,420.05
53	TOTAL LIABILITIES AND FUND BALANCE			9,144.19	6,420.05



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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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Balance Sheet

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)	4,255.31	21,920.19		-274.35
02	Taxes Receivable - Real and Personal (120-149)				16,405.14
03	Taxes Receivable - Protested (150-159)				10,082.85
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				9,024.13
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,255.31	21,920.19		35,237.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				26,487.99
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				26,487.99
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	4,255.31	21,920.19		8,749.78
52	TOTAL FUND BALANCE/EQUITY	4,255.31	21,920.19		8,749.78
53	TOTAL LIABILITIES AND FUND BALANCE	4,255.31	21,920.19		35,237.77



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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)	38,722.26	1,725.22		
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)				
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	38,722.26	1,725.22		
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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	38,722.26	1,725.22		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	38,722.26	1,725.22		
53	TOTAL LIABILITIES AND FUND BALANCE	38,722.26	1,725.22		



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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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
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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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.71	169,265.99	15,143.98	
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	0.71	169,265.99	15,143.98	
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)		21,393.99		
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	0.71	147,872.00	15,143.98	
52	TOTAL FUND BALANCE/EQUITY	0.71	169,265.99	15,143.98	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	169,265.99	15,143.98	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
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 - 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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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
1110 District Tax Levy	1,389,635.07	1,437,267.12
1190 Penalties and Interest on Taxes	10,395.68	8,160.07
1510 Interest Earnings	7,783.71	2,382.54
1900 Other Revenue from Local Sources	2,484.60	1,605.20
1920 Contributions/Donations from Private Sources	55.69	0.00
3110 Direct State Aid	1,189,734.84	1,290,767.16
3111 Quality Educator	123,785.06	126,960.91
3112 At Risk Student	14,146.64	14,883.94
3113 Indian Education For All	10,057.20	10,648.80
3114 American Indian Achievement Gap	1,000.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	98,357.70	104,488.74
3444 State School Block Grant	144,585.65	149,424.74
3446 SB372 Block Grant Reimbursement	0.00	4,309.14
6100 Material Prior Period Revenue Adjustments	7,110.73	1,270.75
7810 Education Jobs Fund	1,395.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,000,527.93	3,153,169.11

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	1,407,364.64	1,540,827.51
2XX Personal Services - Employee Benefits	143,863.59	130,291.28
3XX Purchased Professional and Technical Services	693.60	3,456.54
4XX Purchased Property Services	10,525.11	11,572.36
5XX Other Purchased Services	9,989.32	11,399.12
6XX Supplies and Materials	150,580.29	146,850.03
810 Dues and Fees	0.00	100.00
21XX Support Services - Students		
1XX Personal Services - Salaries	137,087.19	128,763.82
2XX Personal Services - Employee Benefits	13,337.95	13,331.48
3XX Purchased Professional and Technical Services	458.00	590.99
5XX Other Purchased Services	0.00	128.96
6XX Supplies and Materials	2,378.84	1,380.41
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	46,379.91	6,608.84
2XX Personal Services - Employee Benefits	9,105.04	36.39
3XX Purchased Professional and Technical Services	2,000.00	2,589.71
5XX Other Purchased Services	6,674.10	11,140.34
6XX Supplies and Materials	1,454.55	0.00



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			1XX Personal Services - Salaries	53,081.04	53,610.96
			2XX Personal Services - Employee Benefits	5,085.79	5,192.18
			4XX Purchased Property Services	1,797.50	1,285.55
			6XX Supplies and Materials	9,785.12	7,533.83
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	52,360.11	44,225.22
			2XX Personal Services - Employee Benefits	6,211.60	5,932.14
			3XX Purchased Professional and Technical Services	3,095.50	5,374.27
			4XX Purchased Property Services	2,165.00	2,292.53
			5XX Other Purchased Services	11,259.42	14,338.98
			6XX Supplies and Materials	3,400.05	5,711.04
			810 Dues and Fees	3,251.00	3,328.00
			8XX Other Expenditures	21.00	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	108,829.38	144,717.91
			2XX Personal Services - Employee Benefits	26,712.27	28,488.18
			5XX Other Purchased Services	8,582.91	15,922.89
			6XX Supplies and Materials	2,766.30	1,499.14
			810 Dues and Fees	405.00	405.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	64,308.63	72,136.08
			2XX Personal Services - Employee Benefits	4,010.31	8,236.64
			3XX Purchased Professional and Technical Services	13,868.25	14,572.02
			5XX Other Purchased Services	1,488.63	3,471.38
			6XX Supplies and Materials	904.18	3,722.49
			810 Dues and Fees	125.00	175.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	152,033.35	154,487.27
			2XX Personal Services - Employee Benefits	16,246.32	20,539.11
			4XX Purchased Property Services	101,741.24	103,128.28
			5XX Other Purchased Services	22,935.00	22,716.16
			6XX Supplies and Materials	23,735.02	28,722.00
			7XX Property and Equipment Acquisition	0.00	6,405.11
			810 Dues and Fees	0.00	30.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	5,513.16	8,379.62
			2XX Personal Services - Employee Benefits	306.55	618.10
			3XX Purchased Professional and Technical Services	653.00	0.00
			5XX Other Purchased Services	51.54	216.44
			6XX Supplies and Materials	1,613.15	2,568.24
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	694.90	54,600.54



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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
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	94,395.91	88,958.67
			2XX Personal Services - Employee Benefits	8,175.98	7,831.09
			3XX Purchased Professional and Technical Services	800.00	910.00
			5XX Other Purchased Services	1,245.81	1,171.87
			6XX Supplies and Materials	1,342.59	862.44
		21XX Support Services - Students			
			1XX Personal Services - Salaries	55,162.26	78,160.00
			2XX Personal Services - Employee Benefits	4,756.74	5,247.14
			5XX Other Purchased Services	106.00	0.00
			6XX Supplies and Materials	104.86	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	800.00	0.00
			2XX Personal Services - Employee Benefits	3.91	0.00
			3XX Purchased Professional and Technical Services	2,632.89	0.00
			5XX Other Purchased Services	3,360.27	8,465.59
			6XX Supplies and Materials	2,624.28	1,301.26
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	554.52	824.92
			2XX Personal Services - Employee Benefits	33.14	57.23
			5XX Other Purchased Services	9.16	0.00
			6XX Supplies and Materials	255.46	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,692.59	0.00
			2XX Personal Services - Employee Benefits	1,529.63	0.00
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	490.82	0.00
			2XX Personal Services - Employee Benefits	14.61	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,265.00	2,264.99
			2XX Personal Services - Employee Benefits	10.14	14.94
			6XX Supplies and Materials	11.95	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,625.03	4,076.22
			2XX Personal Services - Employee Benefits	192.35	299.10
			5XX Other Purchased Services	39.82	32.20
			6XX Supplies and Materials	1,068.90	1,379.73
		35XX Extracurricular - Athletics			



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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
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	19,638.41	20,672.56
			2XX Personal Services - Employee Benefits	756.16	914.20
			3XX Purchased Professional and Technical Services	1,998.12	1,722.23
			5XX Other Purchased Services	73.04	37.52
			6XX Supplies and Materials	1,670.15	1,466.48
			810 Dues and Fees	40.00	0.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	4,842.83	9,736.99
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	65,000.00	50,000.00
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	30,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,947,252.68	3,170,057.45

Schedule Of Changes Worksheet

Beginning Fund Balance					291,799.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,153,169.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,170,057.45	(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	118,582.98	Less Last Year	20,650.48	(4b)	97,932.50	
					97,932.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					372,843.21	(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	123,091.58	179,214.71
1190 Penalties and Interest on Taxes	1,048.49	852.21
1510 Interest Earnings	1,025.26	333.08
1920 Contributions/Donations from Private Sources	0.00	397.50
2220 County On-Schedule Trans Reimb	50,874.57	43,213.74
3210 State On-Schedule Trans Reimb	50,874.57	43,213.75
3444 State School Block Grant	9,481.68	9,901.74
3446 SB372 Block Grant Reimbursement	0.00	374.05
6100 Material Prior Period Revenue Adjustments	150.00	1,322.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	236,546.15	278,823.02

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	4,737.68	4,878.32
2XX Personal Services - Employee Benefits	617.54	656.87
25XX Support Services - Business		
1XX Personal Services - Salaries	7,319.82	6,330.51
2XX Personal Services - Employee Benefits	469.30	693.79
27XX Student Transportation Services		
1XX Personal Services - Salaries	60,636.84	69,134.08
2XX Personal Services - Employee Benefits	5,644.25	13,146.14
3XX Purchased Professional and Technical Services	685.85	335.00
4XX Purchased Property Services	3,356.34	7,169.73
5XX Other Purchased Services	128,299.29	109,770.74
6XX Supplies and Materials	13,878.07	13,856.83
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	21,524.64	8,478.27
2XX Personal Services - Employee Benefits	3,980.55	583.06
4XX Purchased Property Services	167.30	185.66
6XX Supplies and Materials	5,284.70	5,851.15
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	15,000.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

271,602.17

241,070.15

Schedule Of Changes Worksheet

Beginning Fund Balance						64,043.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						278,823.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						241,070.15	(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	6,042.42	Less Last Year	2,803.01	(4b)		3,239.41	
						3,239.41	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						105,035.86	(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	3,515.34	370.18
1190 Penalties and Interest on Taxes	223.71	64.39
1510 Interest Earnings	1,320.71	434.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,059.76	869.02

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	51,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,250.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		75,859.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		869.02	(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)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		76,728.12	(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	33,226.49	25,919.26
1190 Penalties and Interest on Taxes	197.84	171.35
1510 Interest Earnings	198.38	25.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,622.71	26,116.40

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	500.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	35,076.00	25,071.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,076.00	25,571.00

Schedule Of Changes Worksheet

Beginning Fund Balance					376.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,116.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,571.00	(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)					921.56	(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	1,631.54	712.42
2240 County Retirement Distribution	334,797.87	416,499.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	336,429.41	417,212.20

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	208,728.14	260,045.91
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	19,072.05	17,984.60
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	6,968.58	6,502.33
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,939.96	7,960.46
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,616.54	7,574.96
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	15,562.26	20,933.36
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,437.48	11,505.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	20,089.17	22,660.01
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,303.01	10,803.20
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,617.18	12,403.98
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,467.86	11,778.56
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,986.01	1,116.21
365 Indian Education for All - OTO & Ongoing		
1XXX Instruction		
2XX Personal Services - Employee Benefits	114.32	0.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	79.48	117.25
390 State Career & Technical Ed Entitlement - Undistributed		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits	2,536.70	0.00	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits	70.27	0.00	
	34XX Extracurricular - Activities					
			2XX Personal Services - Employee Benefits	266.89	265.53	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits	481.79	506.72	
	35XX Extracurricular - Athletics					
			2XX Personal Services - Employee Benefits	2,499.65	2,554.27	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				336,837.34	394,712.38	

Schedule Of Changes Worksheet

Beginning Fund Balance					159,524.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					417,212.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					394,712.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					182,024.27	(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
001 Aggregate Reim/Indirects	
1510 Interest Earnings	256.68
062 E-Rate	
1920 Contributions/Donations from Private Sources	4,889.64
107 Little Hoopsters	
1920 Contributions/Donations from Private Sources	4,852.00
110 8th grade class trip	
1920 Contributions/Donations from Private Sources	2,630.00
118 Ravenwood	
1920 Contributions/Donations from Private Sources	2,540.00
119 CloseUp/Washington	
1920 Contributions/Donations from Private Sources	18,114.54
123 Maintenance Recycle Project	
1920 Contributions/Donations from Private Sources	913.55
125 MontanaBliss	
1920 Contributions/Donations from Private Sources	1,200.00
128 Fun Run	
1920 Contributions/Donations from Private Sources	19,430.25
136 Spirit Fund	
1920 Contributions/Donations from Private Sources	55.25
139 FOBS Donation	
1920 Contributions/Donations from Private Sources	4,517.00
141 PTA donation	
1920 Contributions/Donations from Private Sources	5,006.88
228 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,099.00
229 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,983.00
312 Title 1 Part A 2011-12	
4200 Title I, Part A, Improving Basic Programs	10,510.05
313 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	275,260.69
329 MultiDistrict Cooperative	
3290 State - Other State Grants	8,020.43
337 Misc donations	
1920 Contributions/Donations from Private Sources	25.00
773 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	91,194.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity
Transfers In: 479,497.96

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

PRC Program Function Object	2013 Value
001 Aggregate Reim/Indirects	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,545.18
062 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	4,400.00
6XX Supplies and Materials	578.07
062 Subtotal	4,978.07
107 Little Hoopsters	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,382.87
110 8th grade class trip	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,942.88
118 Ravenwood	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,377.00
6XX Supplies and Materials	89.44
118 Subtotal	1,466.44
119 CloseUp/Washington	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	16,143.03
6XX Supplies and Materials	450.00
119 Subtotal	16,593.03
123 Maintenance Recycle Project	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	107.94
125 MontanaBliss	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2013 Value
125 MontanaBliss	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,197.29
128 Fun Run	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	812.85
136 Spirit Fund	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	148.50
139 FOBS Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	328.52
6XX Supplies and Materials	2,422.49
139 Subtotal	2,751.01
141 PTA donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	5,227.00
228 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	11,125.69
3XX Purchased Professional and Technical Services	2,065.81
5XX Other Purchased Services	907.50
228 Subtotal	14,099.00
229 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,992.59
3XX Purchased Professional and Technical Services	6,153.60
5XX Other Purchased Services	907.50
6XX Supplies and Materials	6,426.51
229 Subtotal	16,480.20
312 Title 1 Part A 2011-12	
420 Title I, Part A, Improving Basic Programs	
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
312 Title 1 Part A 2011-12	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,920.77
2XX Personal Services - Employee Benefits	1,589.28
	10,510.05
312 Subtotal	
313 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	199,129.11
2XX Personal Services - Employee Benefits	53,208.50
5XX Other Purchased Services	891.35
6XX Supplies and Materials	22,031.73
	275,260.69
313 Subtotal	
329 MultiDistrict Cooperative	
329 State Miscellaneous Grants	
1XXX Instruction	
810 Dues and Fees	1,202.14
330 Substance Abuse Program Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	308.00
337 Misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	25.00
364 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,887.45
365 Indian Ed for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
6XX Supplies and Materials	459.61
773 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	72,022.23
2XX Personal Services - Employee Benefits	18,255.77
3XX Purchased Professional and Technical Services	916.00



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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
			773 Subtotal	91,194.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				453,579.20

Schedule Of Changes Worksheet

Beginning Fund Balance					102,215.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					479,497.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					453,579.20	(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	642.63	Less Last Year	0.00	(4b)	642.63	
					642.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					128,777.06	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	256.68	1,545.18	-1,288.50
062 E-Rate	4,889.64	4,978.07	-88.43
107 Little Hoopsters	4,852.00	4,382.87	469.13
110 8th grade class trip	2,630.00	1,942.88	687.12
118 Ravenwood	2,540.00	1,466.44	1,073.56
119 CloseUp/Washington	18,114.54	16,593.03	1,521.51
123 Maintenance Recycle Project	913.55	107.94	805.61
125 MontanaBliss	1,200.00	1,197.29	2.71
128 Fun Run	19,430.25	812.85	18,617.40
136 Spirit Fund	55.25	148.50	-93.25
139 FOBS Donation	4,517.00	2,751.01	1,765.99
141 PTA donation	5,006.88	5,227.00	-220.12
228 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,099.00	14,099.00	0.00
229 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,983.00	16,480.20	-497.20



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
312 Title 1 Part A 2011-12	10,510.05	10,510.05	0.00
313 Title I Improving Basic Programs	275,260.69	275,260.69	0.00
329 MultiDistrict Cooperative	8,020.43	1,202.14	6,818.29
330 Substance Abuse Program Donations	0.00	308.00	-308.00
337 Misc donations	25.00	25.00	0.00
364 State OTO Capital Invest & Deferred Maintenance	0.00	2,887.45	-2,887.45
365 Indian Ed for All	0.00	459.61	-459.61
773 IDEA Part B	91,194.00	91,194.00	0.00
Total	479,497.96	453,579.20	25,918.76



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	46.75	36.42
1900 Other Revenue from Local Sources	0.00	4,515.00
1920 Contributions/Donations from Private Sources	660.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	706.75	4,551.42

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	4,592.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,551.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,144.19	(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	168.87	71.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	168.87	71.19

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		
1XX Personal Services - Salaries	0.00	9,060.75
2XX Personal Services - Employee Benefits	0.00	651.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9,712.26

Schedule Of Changes Worksheet

Beginning Fund Balance	16,061.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,712.26	(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)	6,420.05	(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	36.43	22.95
3281 State Technology Aid	3,040.82	3,213.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,077.25	3,236.46

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	1,516.80	1,407.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,516.80	1,407.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,425.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,236.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,407.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,255.31	(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	105.39	84.71
3445 State Combined Fund School Block Grant	14,926.01	16,743.44
3447 SB372 Combined Block Grant Reimbursement	0.00	1,618.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,031.40	18,446.54

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	0.00	3,835.15
6XX Supplies and Materials	3,315.83	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	190.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	20,062.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,377.83	4,025.15

Schedule Of Changes Worksheet

Beginning Fund Balance	7,498.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,446.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,025.15	(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)	21,920.19	(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
1110 District Tax Levy	482,138.95	469,275.51
1190 Penalties and Interest on Taxes	3,476.35	2,893.92
1510 Interest Earnings	1,661.54	625.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	487,276.84	472,794.77

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	310,000.00	325,000.00
850 Interest on Debt	160,328.76	150,253.76
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	470,628.76	475,553.76

Schedule Of Changes Worksheet

Beginning Fund Balance	11,508.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	472,794.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	475,553.76	(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)	8,749.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	543.12	219.73
1920 Contributions/Donations from Private Sources	35.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	578.12	219.73

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	19,451.76	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,945.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	21,645.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,042.10	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	38,502.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	219.73	(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)	38,722.26	(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
1510 Interest Earnings	18.04	9.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18.04	9.80

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	1,715.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,725.22	(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
1510 Interest Earnings	2,009.60	890.64
5300 Operating Transfers from Other Funds	80,000.00	50,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	75,000.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157,009.60	70,890.64

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	900.00	0.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	67,904.70	0.00
27XX Student Transportation Services		
4XX Purchased Property Services	0.00	3,578.15
5XX Other Purchased Services	15,000.00	0.00
7XX Property and Equipment Acquisition	5,000.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	122,738.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	88,804.70	126,316.22

Schedule Of Changes Worksheet

Beginning Fund Balance	204,197.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,890.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,316.22	(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	21,393.99	
Less Last Year	900.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	20,493.99	(4)
	169,265.99	(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	13,222.83	0.00
1XXX Revenues from Student Activities	0.00	14,468.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,222.83	14,468.44

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

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	16,511.63	14,211.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,511.63	14,211.27

Schedule Of Changes Worksheet

Beginning Fund Balance		14,886.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,468.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		14,211.27	(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)		15,143.98	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	37,609.77	54,972.08
XX	39X 1XXX 112	Certified Teacher Staff Salaries	16,692.59	16,648.54
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	55,265.36	49,636.00
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	1,485,657.53	1,645,870.02
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,769.38	13,755.35
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	56,708.34	52,301.45
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	42,402.24	177,338.61
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	35,076.00	25,571.00
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	78,367.86
b. Related Services Block Grant Entitlement	26,120.88
c. Total Entitlements Subject to Reversion	104,488.74

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)]	138,970.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	183,141.21
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: 75%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	88,958.67	0.00	0.00	0.00	
280	1XXX	2XX	7,831.09	0.00	0.00	0.00	
280	1XXX	3XX	910.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,171.87	0.00	0.00	0.00	
280	1XXX	6XX	862.44	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	78,160.00	0.00	0.00	0.00	
280	21XX	2XX	5,247.14	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	
Totals			183,141.21	0.00	0.00	0.00	183,141.21

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

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	18,857.50	0.00	0.00	0.00	18,857.50
Buildings	8,028,528.00	0.00	0.00	0.00	8,028,528.00
Machinery and Equipment	876,202.16	0.00	6,405.11	0.00	882,607.27
Totals at Historical Cost	8,929,087.66	0.00	6,405.11	0.00	8,935,492.77
Less Accumulated Depreciation For:					
Improvement Accum	1,434.50	0.00	513.75	0.00	1,948.25
Building Accum	2,154,308.13	0.00	166,181.49	0.00	2,320,489.62
Machinery and Equipment Accum	511,474.58	0.00	44,935.51	0.00	556,410.09
Total Accumulated Depreciation	2,667,217.21	0.00	211,630.75	0.00	2,878,847.96
Governmental Activities, Capital Assets, net	6,261,870.45	0.00	-205,225.64	0.00	6,056,644.81

* 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
Instruction (1XXX)	435.43	0.00	0.00
Operations and Maintenance (26XX)	5,082.38	0.00	0.00
Transportation (27XX)	28,393.28	0.00	0.00
Food Service (31XX)	100.48	0.00	0.00
Total Depreciation for FY2013	34,011.57	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	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*							
Bonds							
02/28/2008	4,425,000.00	0.00	325,000.00	0.00	4,100,000.00	340,000.00	3,760,000.00
Compensated Absences	250,609.00	207,339.00	0.00	250,609.00	207,339.00	0.00	207,339.00
Other Post Employment Benefits	46,598.00	59,815.00	0.00	46,598.00	59,815.00	0.00	59,815.00
Total Governmental Activity							
Long-Term Liabilities	4,722,207.00	267,154.00	325,000.00	297,207.00	4,367,154.00	340,000.00	4,027,154.00

* 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.