



Trustees' Financial Summary

FY2012-13

Submit ID: 0590-61061579

**32 Missoula County
0590 Bonner 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: Carrie Ruff **Phone #:** (406) 258-6151

(Signature)

(Date)

Chair, Board of Trustees: Michele Mitchell

(Signature)

(Date)

County Superintendent: Erin Lipkind

(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 #
109	Medicaid Administrative Claiming-MAC	STATE		
119	Medicaid Admin Claiming-MAC	STATE	22	
121	Title I, Part A, Improving Basic Programs	FEDERAL	03205903112	84.010A
122	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03205901412	84.367
131	Title I, Part A, Improving Basic Programs	FEDERAL	032505903113	84.010A
132	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03205901413	84.367
135	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
138	Medicaid	STATE		State
139	Medicaid Admin Claiming-MAC	STATE		
140	Rebates	LOCAL		
170	Msla Elec Coop IEP Grant	LOCAL	0000	
200	FLEX SEC 125 FORFEITURES	LOCAL		
210	Kelly Pine Grandstand	LOCAL		
310	State OTO Indian Education for All	STATE	NA	state
340	State OTO K-12 Education Data System	STATE		N/A
501	ARCO SCHOLARSHIP	LOCAL		
502	BOUCHARD SCHOLARSHIP	LOCAL		
503	BURLINGAME SCHOLARSHIP	LOCAL		
504	FALLIGAN SCHOLARSHIP	LOCAL		
505	Leo MUSBURGER SCHOLARSHIP	LOCAL		
506	MaRTIN BRIGGEMAN SCHOLARSHIP	LOCAL		
507	SHARON LUKES SCHOLARSHIP	LOCAL		
508	TrENARY SCHOLARSHIP	LOCAL		
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)	268,704.02	49,535.27		5,277.76
02	Taxes Receivable - Real and Personal (120-149)	23,846.17	6,635.94		
03	Taxes Receivable - Protested (150-159)	30,092.06	8,896.58		
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	322,642.25	65,067.79		5,277.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	559.01			
25	Deferred Revenue (680)	53,938.23	15,532.52		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	54,497.24	15,532.52		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,998.14			
48	Fund Balance for Budget	260,146.87	49,535.27		5,277.76
52	TOTAL FUND BALANCE/EQUITY	268,145.01	49,535.27		5,277.76
53	TOTAL LIABILITIES AND FUND BALANCE	322,642.25	65,067.79		5,277.76



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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)	90.53	82,730.59	17,736.48	35,886.64
02	Taxes Receivable - Real and Personal (120-149)				205.45
03	Taxes Receivable - Protested (150-159)				300.12
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			75,936.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	90.53	82,730.59	93,672.48	36,392.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				505.57
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				505.57
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	90.53	82,730.59	93,672.48	35,886.64
52	TOTAL FUND BALANCE/EQUITY	90.53	82,730.59	93,672.48	35,886.64
53	TOTAL LIABILITIES AND FUND BALANCE	90.53	82,730.59	93,672.48	36,392.21



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				16,964.08
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				16,964.08
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				16,964.08
52	TOTAL FUND BALANCE/EQUITY				16,964.08
53	TOTAL LIABILITIES AND FUND BALANCE				16,964.08



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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)	53,001.61	2,710.17		81,532.16
02	Taxes Receivable - Real and Personal (120-149)		0.02		99.89
03	Taxes Receivable - Protested (150-159)				517.60
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	53,001.61	2,710.19		82,149.65
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		0.02		617.49
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		0.02		617.49
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	53,001.61	2,710.17		81,532.16
52	TOTAL FUND BALANCE/EQUITY	53,001.61	2,710.17		81,532.16
53	TOTAL LIABILITIES AND FUND BALANCE	53,001.61	2,710.19		82,149.65



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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)	53,590.62	66,298.04		
02	Taxes Receivable - Real and Personal (120-149)		0.12		
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	53,590.62	66,298.16		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		0.12		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		0.12		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	53,590.62	66,298.04		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	53,590.62	66,298.04		
53	TOTAL LIABILITIES AND FUND BALANCE	53,590.62	66,298.16		



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Balance Sheet

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



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



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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)			23,541.52	8,288.40
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			23,541.52	8,288.40
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			23,541.52	8,288.40
52	TOTAL FUND BALANCE/EQUITY			23,541.52	8,288.40
53	TOTAL LIABILITIES AND FUND BALANCE			23,541.52	8,288.40



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,681.06	93,342.93		
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	26,681.06	93,342.93		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	26,680.70	93,342.93		
24	Other Current Liabilities (621-679)	0.36			
35	TOTAL LIABILITIES	26,681.06	93,342.93		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	26,681.06	93,342.93		



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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	83,492.52	90,303.81
1111 District Levy - Real Property	460,372.42	430,320.00
1112 District Levy - Personal Property	19,719.01	11,769.01
1113 District Levy - Heavy Motor Vehicles	0.00	866.34
1114 District Levy - Pers Prop/Mobile Homes	28,837.39	17,755.61
1190 Penalties and Interest on Taxes	6,626.86	2,928.01
1510 Interest Earnings	468.78	1,248.73
1900 Other Revenue from Local Sources	345.98	290.73
3110 Direct State Aid	944,958.50	952,131.46
3111 Quality Educator	88,598.25	85,936.50
3112 At Risk Student	15,398.08	17,029.52
3113 Indian Education For All	7,833.60	7,690.80
3114 American Indian Achievement Gap	5,000.00	4,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	93,280.76	94,946.98
3120 State Guaranteed Tax Base Aid	489,481.92	463,619.38
3444 State School Block Grant	131,642.29	135,400.65
3446 SB372 Block Grant Reimbursement	0.00	2,974.02
6100 Material Prior Period Revenue Adjustments	7,324.52	1,144.34
7810 Education Jobs Fund	1,108.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,384,489.16	2,321,155.89

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	935,498.61	1,066,447.80
2XX Personal Services - Employee Benefits	130,499.72	135,763.59
3XX Purchased Professional and Technical Services	9,238.56	7,085.73
4XX Purchased Property Services	8,856.28	9,962.96
5XX Other Purchased Services	11,224.99	9,194.68
6XX Supplies and Materials	85,138.95	35,738.64
810 Dues and Fees	179.00	438.00
21XX Support Services - Students		
1XX Personal Services - Salaries	48,963.57	45,746.16
2XX Personal Services - Employee Benefits	3,567.63	3,666.24
3XX Purchased Professional and Technical Services	50.00	0.00
5XX Other Purchased Services	1,400.77	895.76
6XX Supplies and Materials	5,810.11	2,884.95
810 Dues and Fees	119.50	0.00
222X Educational Media Services		



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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	104,315.31	99,178.10
			2XX Personal Services - Employee Benefits	14,275.66	14,675.70
			3XX Purchased Professional and Technical Services	0.00	3,548.10
			4XX Purchased Property Services	0.00	200.00
			5XX Other Purchased Services	1,349.85	2,558.04
			6XX Supplies and Materials	65,991.71	44,292.14
			810 Dues and Fees	0.00	285.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	82,014.84	82,804.30
			2XX Personal Services - Employee Benefits	7,582.67	7,918.63
			3XX Purchased Professional and Technical Services	10,964.12	2,346.25
			5XX Other Purchased Services	8,198.75	11,245.92
			6XX Supplies and Materials	3,594.81	4,639.34
			810 Dues and Fees	3,475.22	3,717.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	57,607.32	59,330.21
			2XX Personal Services - Employee Benefits	7,515.15	19,566.11
			5XX Other Purchased Services	5,105.25	1,958.54
			6XX Supplies and Materials	2,569.56	6,273.08
			810 Dues and Fees	10.00	440.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	39,706.94	36,277.50
			2XX Personal Services - Employee Benefits	5,497.30	5,333.23
			3XX Purchased Professional and Technical Services	21,181.14	10,190.00
			5XX Other Purchased Services	3,012.51	2,985.60
			6XX Supplies and Materials	6,096.54	5,882.59
			810 Dues and Fees	604.00	563.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	93,821.06	93,415.18
			2XX Personal Services - Employee Benefits	18,903.06	17,580.86
			3XX Purchased Professional and Technical Services	1,223.00	2,539.50
			4XX Purchased Property Services	101,969.09	104,815.80
			5XX Other Purchased Services	17,054.67	16,846.18
			6XX Supplies and Materials	39,326.54	32,178.37
			810 Dues and Fees	3.22	5.98
			8XX Other Expenditures	0.00	14.30
	4XXX Facilities Acquisition and Construction Services				
			4XX Purchased Property Services	44,022.00	0.00
			7XX Property and Equipment Acquisition	375.00	15,679.53
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	167,587.38	186,900.09



Trustees' Financial Summary

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Submit ID: 0590-61061579

32 Missoula County
0590 Bonner Elem

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			
			2XX Personal Services - Employee Benefits	16,919.72	15,121.12
			3XX Purchased Professional and Technical Services	4,000.00	280.00
			5XX Other Purchased Services	8,019.80	1,011.43
			6XX Supplies and Materials	5,145.63	2,569.04
		21XX Support Services - Students			
			1XX Personal Services - Salaries	24,795.37	25,680.26
			2XX Personal Services - Employee Benefits	3,440.60	3,578.39
		222X Educational Media Services			
			6XX Supplies and Materials	4,698.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	51,364.81	43,282.27
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	135.00
			5XX Other Purchased Services	536.86	175.00
			6XX Supplies and Materials	167.86	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,626.90	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	2,757.63	2,917.73
			2XX Personal Services - Employee Benefits	15.24	15.80
			6XX Supplies and Materials	0.00	109.35
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	17,974.60	18,660.34
			2XX Personal Services - Employee Benefits	96.72	89.54
			3XX Purchased Professional and Technical Services	2,975.00	2,775.00
			5XX Other Purchased Services	2,926.51	3,306.26
			6XX Supplies and Materials	4,168.84	1,264.81
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	6,000.00	1,150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,333,131.45	2,336,130.02



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						278,191.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,321,155.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,336,130.02	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	7,998.14	Less Last Year	3,070.42	(4b)		4,927.72	
						4,927.72	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						268,145.01	(5)



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32 Missoula County
0590 Bonner Elem

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	28,272.96	24,750.81
1111 District Levy - Real Property	153,748.66	118,878.21
1112 District Levy - Personal Property	5,487.28	3,619.09
1113 District Levy - Heavy Motor Vehicles	0.00	236.86
1114 District Levy - Pers Prop/Mobile Homes	8,437.16	5,381.57
1190 Penalties and Interest on Taxes	1,723.52	858.41
1510 Interest Earnings	44.86	146.13
2220 County On-Schedule Trans Reimb	9,462.82	12,117.50
3210 State On-Schedule Trans Reimb	9,462.82	12,117.50
3444 State School Block Grant	8,996.09	10,278.17
3446 SB372 Block Grant Reimbursement	0.00	1,014.52
6100 Material Prior Period Revenue Adjustments	0.00	94.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	225,636.17	189,492.94

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		
1XX Personal Services - Salaries	28,592.99	23,423.26
2XX Personal Services - Employee Benefits	3,176.51	4,273.91
4XX Purchased Property Services	61.62	350.00
5XX Other Purchased Services	153,334.05	160,719.20
6XX Supplies and Materials	8,579.55	4,399.85
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,100.00	0.00
2XX Personal Services - Employee Benefits	10.59	0.00
5XX Other Purchased Services	2,375.23	6,579.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	198,230.54	199,745.72



Trustees' Financial Summary

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32 Missoula County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						59,788.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						189,492.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						199,745.72	(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)						49,535.27	(5)



Trustees' Financial Summary

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32 Missoula County
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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	40,042.64	42,021.05
1612 School Breakfast Program	8,738.55	7,865.75
1621 Lunch Sales	5,055.00	1,944.60
1622 Breakfast Sales	3,220.10	1,254.15
1632 Daily Adult Sales	8,790.25	4,975.15
1634 Daily Ala Carte Sales	99.56	90.40
3220 State Food Services Match	0.00	183.24
4550 Federal Child Nutrition	124,461.55	116,442.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	190,407.65	174,776.79

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

PRC Program Function Object	2012 Value	2013 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	102,044.16	98,140.19
2XX Personal Services - Employee Benefits	15,245.22	19,158.17
4XX Purchased Property Services	122.50	2,257.82
5XX Other Purchased Services	758.94	883.77
6XX Supplies and Materials	72,825.14	85,321.44
810 Dues and Fees	41.25	143.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	191,037.21	205,904.64



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						36,405.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						174,776.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						205,904.64	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,277.76	(5)



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32 Missoula County
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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
1510 Interest Earnings	16.46	0.27
6100 Material Prior Period Revenue Adjustments	0.00	28.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>16.46</u>	<u>28.44</u>

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 5XX Other Purchased Services	12,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>12,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		62.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28.44	(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)		90.53	(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	105.55	408.95
2240 County Retirement Distribution	296,384.24	306,668.83
6100 Material Prior Period Revenue Adjustments	0.00	80.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	296,489.79	307,158.19

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	142,517.94	199,012.17
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,417.07	6,826.90
222X Educational Media Services		
2XX Personal Services - Employee Benefits	15,636.59	14,880.26
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,399.57	12,594.12
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,729.24	8,753.38
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,910.03	5,420.46
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	13,430.03	13,675.82
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,710.57	3,501.01
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	24,825.12	28,277.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,746.62	3,767.80
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	169.89	0.00
62XX Resources Transferred to Other School Districts or Cooperatives		
920 Resources Transferred to Other School Districts or Cooperatives	12,385.63	11,761.45
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15.47	106.71
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	429.08	455.76
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,722.20	2,727.46
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	14,672.77	13,711.30
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	31,673.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>268,717.82</u>	<u>357,145.97</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					132,718.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					307,158.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					357,145.97	(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)					82,730.59	(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
131 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	151,017.00
132 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	35,940.00
135 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	43,151.00
138 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	121,505.09
139 Medicaid Admin Claiming-MAC	
3357 Montana Administrative Claiming Reimbursement	4,433.09
140 Rebates	
9710 Residual Equity Transfers In	9.70
170 Msla Elec Coop IEP Grant	
1900 Other Revenue from Local Sources	1,200.00
200 FLEX SEC 125 FORFEITURES	
1900 Other Revenue from Local Sources	7,159.76
210 Kelly Pine Grandstand	
1900 Other Revenue from Local Sources	2,577.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	366,993.14

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

PRC Program Function Object	2013 Value
131 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	102,001.27
2XX Personal Services - Employee Benefits	28,746.22
3XX Purchased Professional and Technical Services	12,023.00
5XX Other Purchased Services	3,233.62
6XX Supplies and Materials	1,312.89
222X Educational Media Services	
6XX Supplies and Materials	3,700.00
131 Subtotal	151,017.00
132 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	28,201.00



Trustees' Financial Summary

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

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

PRC Program Function Object	2013 Value
340 State OTO K-12 Education Data System	
368 K-12 Education Data Systems	
1XXX Instruction	
6XX Supplies and Materials	1,005.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	355,058.23

Schedule Of Changes Worksheet

Beginning Fund Balance	81,737.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	366,993.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	355,058.23	(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
Ending Fund Balance (1 + 2 - 3 + 4)	93,672.48	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
131 Title I, Part A, Improving Basic Programs	151,017.00	151,017.00	0.00
132 Title II, Part A, Teacher/Principal Train/Recruit	35,940.00	35,940.00	0.00
135 IDEA Part B (Trans from Coop)	43,151.00	43,151.00	0.00
138 Medicaid	121,505.09	119,928.87	1,576.22
139 Medicaid Admin Claiming-MAC	4,433.09	0.00	4,433.09
140 Rebates	9.70	0.00	9.70
170 Msla Elec Coop IEP Grant	1,200.00	1,297.98	-97.98
200 FLEX SEC 125 FORFEITURES	7,159.76	0.00	7,159.76
210 Kelly Pine Grandstand	2,577.50	2,217.68	359.82
310 State OTO Indian Education for All	0.00	500.00	-500.00
340 State OTO K-12 Education Data System	0.00	1,005.70	-1,005.70
Total	366,993.14	355,058.23	11,934.91



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32 Missoula County
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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	715.32	742.84
1111 District Levy - Real Property	4,466.76	3,647.53
1112 District Levy - Personal Property	438.25	97.71
1113 District Levy - Heavy Motor Vehicles	0.00	7.13
1114 District Levy - Pers Prop/Mobile Homes	553.89	176.01
1190 Penalties and Interest on Taxes	163.38	41.62
1510 Interest Earnings	43.43	108.37
6100 Material Prior Period Revenue Adjustments	0.00	74.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,381.03	4,895.41

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	100.00	683.14
2XX Personal Services - Employee Benefits	0.51	1.15
3XX Purchased Professional and Technical Services	700.00	732.00
5XX Other Purchased Services	80.00	0.00
6XX Supplies and Materials	88.27	2,497.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	968.78	3,913.33

Schedule Of Changes Worksheet

Beginning Fund Balance	34,904.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,895.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,913.33	(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)	35,886.64	(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	13.31	48.79
5300 Operating Transfers from Other Funds	6,000.00	1,150.00
6100 Material Prior Period Revenue Adjustments	0.00	22.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>6,013.31</u>	<u>1,221.54</u>

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:	<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		15,742.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,221.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		16,964.08	(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	92.43	157.82
3281 State Technology Aid	2,449.68	2,412.89
6100 Material Prior Period Revenue Adjustments	0.00	158.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,542.11	2,729.50

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
7XX Property and Equipment Acquisition	17,865.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,865.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	50,272.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,729.50	(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)	53,001.61	(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	46.02	5.65
3445 State Combined Fund School Block Grant	1,204.22	1,234.52
3447 SB372 Combined Block Grant Reimbursement	0.00	23.98
6100 Material Prior Period Revenue Adjustments	0.00	78.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,250.24	1,342.89

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	33,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,000.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		1,367.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,342.89	(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)
		2,710.17	(5)



Trustees' Financial Summary

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32 Missoula County
0590 Bonner Elem

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	411.63	0.00
1111 District Levy - Real Property	6,573.73	1,053.20
1112 District Levy - Personal Property	3,000.38	17.07
1114 District Levy - Pers Prop/Mobile Homes	2,916.98	292.50
1190 Penalties and Interest on Taxes	1,081.58	184.79
1510 Interest Earnings	174.02	250.08
3120 State Guaranteed Tax Base Aid	77,546.39	0.00
6100 Material Prior Period Revenue Adjustments	100.00	263.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91,804.71	2,061.28

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	115,000.00	0.00
850 Interest on Debt	4,772.50	0.00
860 Agent Fees/Issuance Costs	300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	120,072.50	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	79,470.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,061.28	(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)	81,532.16	(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	104.65	126.61
1900 Other Revenue from Local Sources	0.00	229.57
1910 Rentals	5,575.00	3,950.00
6100 Material Prior Period Revenue Adjustments	0.00	178.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,679.65	4,485.08

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	30,954.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,954.99	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	49,105.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,485.08	(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)
	53,590.62	(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	105.47	204.61
6100 Material Prior Period Revenue Adjustments	0.00	180.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105.47	385.29

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	11,372.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,372.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	65,912.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	385.29	(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)	66,298.04	(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
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

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

PRC Program Function Object	2012 Value	2013 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	9.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	9.70

Schedule Of Changes Worksheet

Beginning Fund Balance	9.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9.70	(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)	0.00	(5)



Trustees' Financial Summary

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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
1510 Interest Earnings	60.72	13.14
1700 Student Extracurricular Activity Receipts	39,004.52	34,774.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,065.24	34,787.16

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	51,683.21	45,368.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,683.21	45,368.60

Schedule Of Changes Worksheet

Beginning Fund Balance		34,122.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		34,787.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		45,368.60	(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)		23,541.52	(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
501 ARCO SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	0.00	166.70
502 BOUCHARD SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	0.00	326.95
503 BURLINGAME SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	0.00	174.07
504 FALLIGAN SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	0.00	442.66
505 Leo MUSBURGER SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	0.00	317.57
506 MaRTIN BRIGGEMAN SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	0.00	1,495.98
507 SHARON LUKES SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	0.00	5,253.71
508 TrENARY SCHOLARSHIP		
1920 Contributions/Donations from Private Sources	0.00	530.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	8,708.39

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

PRC Program Function Object	2012 Value	2013 Value
501 ARCO SCHOLARSHIP		
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	0.00	25.00
502 BOUCHARD SCHOLARSHIP		
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	0.00	25.00
503 BURLINGAME SCHOLARSHIP		
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	0.00	25.00
504 FALLIGAN SCHOLARSHIP		
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	0.00	25.00
505 Leo MUSBURGER SCHOLARSHIP		



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC	Program	Function	Object	2012 Value	2013 Value
505	Leo	MUSBURGER SCHOLARSHIP			
		8XX Community Services Programs			
		33XX Community Services			
			8XX Other Expenditures	0.00	25.00
506	Ma	MARTIN BRIGGEMAN SCHOLARSHIP			
		8XX Community Services Programs			
		33XX Community Services			
			8XX Other Expenditures	0.00	50.00
507	SHARON	LUKES SCHOLARSHIP			
		8XX Community Services Programs			
		33XX Community Services			
			8XX Other Expenditures	0.00	219.99
508	Tr	ENARY SCHOLARSHIP			
		8XX Community Services Programs			
		33XX Community Services			
			8XX Other Expenditures	0.00	25.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	419.99

Schedule Of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,708.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					419.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,288.40	(5)



Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	55,409.37	66,132.36
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
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	45,006.00	37,321.00
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	1,024,106.08	1,154,253.25
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	35,330.23	1,194.40
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,247.91	207.37
XX	XXX 26XX 41X	Energy Utility Services	52,262.73	57,492.37
XX	XXX 4XXX 710	Land	375.00	450.00
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	30,954.99	15,229.53
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	19,878.39	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,196.93
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,196.93

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,064.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	78,043.19
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	278,422.60
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

Percentage of Special Ed Funding FY2015 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	186,900.09	0.00	0.00	0.00
280	1XXX	2XX	15,121.12	0.00	0.00	0.00
280	1XXX	3XX	280.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,011.43	0.00	0.00	0.00
280	1XXX	6XX	2,569.04	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	25,680.26	0.00	0.00	0.00
280	21XX	2XX	3,578.39	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	43,282.27	0.00	0.00	0.00
Totals			278,422.60	0.00	0.00	278,422.60

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

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



Trustees' Financial Summary

FY2012-13

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	122,772.00	0.00	450.00	0.00	123,222.00
Buildings	2,593,740.99	0.00	15,229.53	0.00	2,608,970.52
Machinery and Equipment	286,690.25	0.00	0.00	0.00	286,690.25
Totals at Historical Cost	3,003,203.24	0.00	15,679.53	0.00	3,018,882.77
Less Accumulated Depreciation For:					
Building Accum	972,287.73	0.00	68,961.25	0.00	1,041,248.98
Machinery and Equipment Accum	100,061.74	0.00	21,039.27	0.00	121,101.01
Total Accumulated Depreciation	1,072,349.47	0.00	90,000.52	0.00	1,162,349.99
Governmental Activities, Capital Assets, net	1,930,853.77	0.00	-74,320.99	0.00	1,856,532.78

* 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
General Administration (23XX)	1,079.60	0.00	0.00
School Administration (24XX)	1,441.63	0.00	0.00
Operations and Maintenance (26XX)	4,262.16	0.00	0.00
Food Service (31XX)	2,712.86	0.00	0.00
Unallocated	11,543.02	0.00	0.00
Total Depreciation for FY2013	21,039.27	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*							
Compensated Absences	120,101.51	0.00	0.00	13,038.58	107,062.93	0.00	107,062.93
Total Governmental Activity							
Long-Term Liabilities	120,101.51	0.00	0.00	13,038.58	107,062.93	0.00	107,062.93

* 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.