



Trustees' Financial Summary

FY2012-13

Submit ID: 0456-08415507

**22 Jefferson County
0456 Boulder 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: Britton Mann

Phone #: (406) 225-3316

(Signature)

(Date)

Chair, Board of Trustees: TJ Eyer

(Signature)

(Date)

County Superintendent: Garry Pace

(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 #
015	OTO INDIAN EDUCATION FOR ALL	STATE		
016	BES CAPITAL INVESTMENT & DEFERRED MAINTENANCE	STATE		
111	BOARD DISCRETION	LOCAL		
120	FRESH FRUIT & VEGETABLE	STATE		
121	SEED Grant	LOCAL		
124	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
125	MOST 12/13	STATE		
126	Services for Significant Needs Students	STATE		State
166	ReaCT 12/13	STATE		
208	MBI YOUTH DAYS	STATE		
209	RTI NOVEMBER 2012	STATE		
210	ReaP 12/13	FEDERAL		
211	TOWN PUMP ED GRANT 12/13	LOCAL		
434	Title I - Schoolwide	FEDERAL		Federal
446	BASIN 11/12	LOCAL		
524	Medicaid	STATE		State
566	21st Century Community Learning 12/13	FEDERAL		
567	21st Century Community Learning 11/12	FEDERAL		
568	21st Century Community Learning 10/11	FEDERAL		
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)	100,927.33	20,313.05		5,169.45
02	Taxes Receivable - Real and Personal (120-149)	26,064.86	5,761.51		
03	Taxes Receivable - Protested (150-159)	36,627.78	7,546.78		
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	163,619.97	33,621.34		5,169.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	62,692.64	13,308.29		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	62,692.64	13,308.29		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	28,633.75			715.00
48	Fund Balance for Budget	72,293.58	20,313.05		4,454.45
52	TOTAL FUND BALANCE/EQUITY	100,927.33	20,313.05		5,169.45
53	TOTAL LIABILITIES AND FUND BALANCE	163,619.97	33,621.34		5,169.45



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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)	19,278.04	37,853.47	70,511.55	8,086.52
02	Taxes Receivable - Real and Personal (120-149)	77.79			62.65
03	Taxes Receivable - Protested (150-159)	32.53			189.30
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	19,388.36	37,853.47	70,511.55	8,338.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	110.32			251.95
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	110.32			251.95
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,955.67	
48	Fund Balance for Budget	19,278.04	37,853.47	63,555.88	8,086.52
52	TOTAL FUND BALANCE/EQUITY	19,278.04	37,853.47	70,511.55	8,086.52
53	TOTAL LIABILITIES AND FUND BALANCE	19,388.36	37,853.47	70,511.55	8,338.47



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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)				
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				
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		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)	287,789.70			
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	287,789.70			
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)	15,552.10			
48	Fund Balance for Budget	272,237.60			
52	TOTAL FUND BALANCE/EQUITY	287,789.70			
53	TOTAL LIABILITIES AND FUND BALANCE	287,789.70			



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,051.47	3,088.72		34,021.53
02	Taxes Receivable - Real and Personal (120-149)	2,259.33			4,631.83
03	Taxes Receivable - Protested (150-159)	3,498.81			6,410.63
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	11,809.61	3,088.72		45,063.99
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,758.14			11,042.46
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,758.14			11,042.46
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	711.36			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	5,340.11	3,088.72		34,021.53
52	TOTAL FUND BALANCE/EQUITY	6,051.47	3,088.72		34,021.53
53	TOTAL LIABILITIES AND FUND BALANCE	11,809.61	3,088.72		45,063.99



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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)	-1,847.50	6,604.30		
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	-1,847.50	6,604.30		
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	-1,847.50	6,604.30		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	-1,847.50	6,604.30		
53	TOTAL LIABILITIES AND FUND BALANCE	-1,847.50	6,604.30		



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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)			27,364.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			27,364.46	
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			27,364.46	
52	TOTAL FUND BALANCE/EQUITY			27,364.46	
53	TOTAL LIABILITIES AND FUND BALANCE			27,364.46	



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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)	57,296.04	17,370.64		
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	57,296.04	17,370.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	0.57			
23	Warrants Payable (620)	57,295.47	17,370.64		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	57,296.04	17,370.64		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	57,296.04	17,370.64		



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Balance Sheet

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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	326,072.72	412,091.35
1112 District Levy - Personal Property	10,103.40	6,882.28
1190 Penalties and Interest on Taxes	1,603.79	2,528.68
1510 Interest Earnings	185.02	76.12
3110 Direct State Aid	460,360.61	464,054.08
3111 Quality Educator	47,026.28	43,816.97
3112 At Risk Student	9,287.13	9,354.62
3113 Indian Education For All	3,610.80	3,508.80
3114 American Indian Achievement Gap	1,200.00	1,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	37,991.90	42,111.42
3117 State Tuition for State Placement	12,137.18	6,287.38
3120 State Guaranteed Tax Base Aid	215,542.91	196,202.16
3444 State School Block Grant	55,535.51	60,350.49
3446 SB372 Block Grant Reimbursement	0.00	3,742.41
6100 Material Prior Period Revenue Adjustments	-10,362.43	1,383.24
7810 Education Jobs Fund	539.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,170,834.75	1,254,190.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	449,018.38	433,544.66
2XX Personal Services - Employee Benefits	123,016.23	84,382.67
3XX Purchased Professional and Technical Services	8,274.94	3,199.00
4XX Purchased Property Services	14,499.75	18,041.49
5XX Other Purchased Services	2,647.31	5,239.50
6XX Supplies and Materials	24,043.70	13,860.98
21XX Support Services - Students		
1XX Personal Services - Salaries	21,468.60	19,180.45
2XX Personal Services - Employee Benefits	6,767.67	7,796.43
5XX Other Purchased Services	91.30	285.00
6XX Supplies and Materials	366.26	14.49
22XX Educational Media Services		
1XX Personal Services - Salaries	60,071.14	72,342.30
2XX Personal Services - Employee Benefits	6,713.81	7,758.64
5XX Other Purchased Services	0.00	504.07
6XX Supplies and Materials	2,624.82	3,782.18
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,623.32	2,016.82



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	611.40	354.34
			5XX Other Purchased Services	17,250.09	17,009.05
			6XX Supplies and Materials	1,004.22	2,688.66
			810 Dues and Fees	3,110.00	3,175.00
			8XX Other Expenditures	1,901.11	1,143.48
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	43,719.42	59,705.06
			2XX Personal Services - Employee Benefits	13,542.64	8,855.58
			5XX Other Purchased Services	5,509.81	5,609.91
			6XX Supplies and Materials	4,579.63	630.37
			810 Dues and Fees	0.00	509.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	23,252.13	20,001.51
			2XX Personal Services - Employee Benefits	450.25	530.54
			3XX Purchased Professional and Technical Services	0.00	4,400.00
			4XX Purchased Property Services	4,400.00	0.00
			5XX Other Purchased Services	950.62	816.41
			6XX Supplies and Materials	4,226.18	4,608.25
			810 Dues and Fees	150.00	165.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	77,655.31	95,879.86
			2XX Personal Services - Employee Benefits	16,683.47	5,279.81
			3XX Purchased Professional and Technical Services	197.00	975.00
			4XX Purchased Property Services	68,442.82	85,800.15
			5XX Other Purchased Services	40.00	15.01
			6XX Supplies and Materials	23,405.56	25,765.50
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	118,037.29	119,449.33
			2XX Personal Services - Employee Benefits	14,377.94	10,063.62
			3XX Purchased Professional and Technical Services	1,982.16	1,930.39
			5XX Other Purchased Services	3.95	3,436.61
			6XX Supplies and Materials	3,579.23	1,675.64
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	376.08	350.24
			5XX Other Purchased Services	3,852.07	5,885.18
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	11,293.00	11,459.00
			2XX Personal Services - Employee Benefits	47.96	46.40
			3XX Purchased Professional and Technical Services	0.00	6,449.41



Trustees' Financial Summary

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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			
			5XX Other Purchased Services	3,932.40	4,289.47
			6XX Supplies and Materials	1,423.68	2,485.73
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	16,731.29	16,111.06
			2XX Personal Services - Employee Benefits	1,065.70	1,540.32
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
			1XXX Instruction		
			6XX Supplies and Materials	0.00	4,514.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,209,011.64	1,205,553.18

Schedule Of Changes Worksheet

Beginning Fund Balance					30,465.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,254,190.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,205,553.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	28,633.75	Less Last Year	6,808.48	(4b)	21,825.27	
					21,825.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					100,927.33	(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
1111 District Levy - Real Property	67,981.98	94,752.26
1112 District Levy - Personal Property	1,910.73	1,507.28
1190 Penalties and Interest on Taxes	311.79	523.56
2220 County On-Schedule Trans Reimb	14,997.16	14,695.39
3210 State On-Schedule Trans Reimb	14,425.17	14,940.66
3444 State School Block Grant	3,779.90	4,787.06
3446 SB372 Block Grant Reimbursement	0.00	782.81
6100 Material Prior Period Revenue Adjustments	459.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103,866.63	131,989.02

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	33,617.10	27,000.00
2XX Personal Services - Employee Benefits	4,652.01	3,640.47
24XX Support Services - School Administration		
1XX Personal Services - Salaries	20,170.26	24,000.00
2XX Personal Services - Employee Benefits	5,047.86	4,853.96
25XX Support Services - Business		
1XX Personal Services - Salaries	10,569.15	13,451.22
2XX Personal Services - Employee Benefits	0.00	1,286.31
27XX Student Transportation Services		
5XX Other Purchased Services	43,817.80	44,319.95
6XX Supplies and Materials	7,075.47	6,176.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124,949.65	124,728.25



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						13,052.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						131,989.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						124,728.25	(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)						20,313.05	(5)



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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	19,691.79	27,903.11
4550 Federal Child Nutrition	64,924.37	64,925.30
4555 School Foods Summer Program - 10.559	0.00	3,924.54
120 FRESH FRUIT & VEGETABLE		
4552 Fresh Fruit And Vegetable	0.00	3,462.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,616.16	100,215.17

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	24,846.47	33,398.88
2XX Personal Services - Employee Benefits	10,675.88	4,578.78
4XX Purchased Property Services	1,025.82	1,003.00
5XX Other Purchased Services	447.06	1,547.57
6XX Supplies and Materials	46,617.09	59,224.30
120 FRESH FRUIT & VEGETABLE		
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	2,836.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	83,612.32	102,588.92



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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						6,828.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,215.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						102,588.92	(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	715.00	Less Last Year	0.00	(4b)		715.00	
						715.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,169.45	(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
1111 District Levy - Real Property	1.97	929.10
1190 Penalties and Interest on Taxes	0.91	0.00
1510 Interest Earnings	52.83	46.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55.71	975.13

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		18,302.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		975.13	(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)		19,278.04	(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	33.52	42.84
2240 County Retirement Distribution	145,313.45	152,446.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	145,346.97	152,489.34

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	65,121.89	63,185.02
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,146.36	3,800.49
222X Educational Media Services		
2XX Personal Services - Employee Benefits	9,287.20	12,386.86
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,155.11	4,361.20
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,599.69	10,999.61
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,011.70	5,456.16
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,261.32	14,061.93
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,557.35	16,396.82
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	57.36	52.91
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,518.30	1,658.63
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	5,341.38	6,456.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	131,057.66	138,815.91



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

Schedule Of Changes Worksheet

Beginning Fund Balance	24,180.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	152,489.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	138,815.91	(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)	37,853.47	(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
111 BOARD DISCRETION	
1510 Interest Earnings	151.22
121 SEED Grant	
1900 Other Revenue from Local Sources	7.24
124 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	5,461.00
125 MOST 12/13	
3290 State - Other State Grants	5,000.00
3610 Services for Significant Needs Students	15,000.00
125 Subtotal	20,000.00
166 ReaCT 12/13	
3290 State - Other State Grants	4,000.00
209 RTI NOVEMBER 2012	
3290 State - Other State Grants	120.57
210 ReaP 12/13	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,740.17
211 TOWN PUMP ED GRANT 12/13	
1900 Other Revenue from Local Sources	500.00
434 Title I - Schoolwide	
4940 Schoolwide Program	110,550.00
524 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	200,698.90
566 21st Century Community Learning 12/13	
4340 Title IV, Part B, 21st Century Community Learning Centers	64,000.00
567 21st Century Community Learning 11/12	
6100 Material Prior Period Revenue Adjustments	-85.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	413,143.42

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

PRC Program Function Object	2013 Value
015 OTO INDIAN EDUCATION FOR ALL	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
5XX Other Purchased Services	800.00
6XX Supplies and Materials	144.47



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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
			015 Subtotal	944.47
016	BES CAPITAL INVESTMENT & DEFERRED MAINTENANCE			
	366 OTO Capital Invest & Deferred Maintenance			
		26XX Operation and Maintenance of Plant Services		
		4XX Purchased Property Services		4,359.00
		6XX Supplies and Materials		8,533.04
		4XXX Facilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition		8,646.15
			016 Subtotal	21,538.19
111	BOARD DISCRETION			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		1,000.00
		5XX Other Purchased Services		1,576.28
		6XX Supplies and Materials		385.05
		26XX Operation and Maintenance of Plant Services		
		6XX Supplies and Materials		8,299.15
		4XXX Facilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition		5,170.00
	720 School Sponsored Athletics			
		35XX Extracurricular - Athletics		
		3XX Purchased Professional and Technical Services		3,274.21
			111 Subtotal	19,704.69
121	SEED Grant			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		6XX Supplies and Materials		50.54
124	IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
		1XX Personal Services - Salaries		3,733.79
		2XX Personal Services - Employee Benefits		1,727.21
			124 Subtotal	5,461.00
125	MOST 12/13			
	329 State Miscellaneous Grants			
		1XXX Instruction		
		1XX Personal Services - Salaries		4,304.78
		2XX Personal Services - Employee Benefits		695.22



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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 Subtotal	5,000.00
126	Services for Significant Needs Students			
	361 Services for Significant Needs Students			
		1XXX Instruction		
			6XX Supplies and Materials	2,700.00
	362 State Adult Basic & Literacy Education			
		1XXX Instruction		
			1XX Personal Services - Salaries	12,300.00
			126 Subtotal	15,000.00
166	ReaCT 12/13			
	329 State Miscellaneous Grants			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	1,100.00
			5XX Other Purchased Services	547.93
			6XX Supplies and Materials	431.86
			166 Subtotal	2,079.79
209	RTI NOVEMBER 2012			
	329 State Miscellaneous Grants			
		1XXX Instruction		
			5XX Other Purchased Services	43.75
210	ReaP 12/13			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction		
			1XX Personal Services - Salaries	7,740.17
434	Title I - Schoolwide			
	494 Schoolwide Program			
		1XXX Instruction		
			1XX Personal Services - Salaries	89,547.20
			2XX Personal Services - Employee Benefits	21,002.80
			434 Subtotal	110,550.00
446	BASIN 11/12			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	1,194.20
524	Medicaid			
	280 Special Education - Local and State			
		1XXX Instruction		
			3XX Purchased Professional and Technical Services	200,747.73
566	21st Century Community Learning 12/13			



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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
209 RTI NOVEMBER 2012	120.57	43.75	76.82
210 ReaP 12/13	7,740.17	7,740.17	0.00
211 TOWN PUMP ED GRANT 12/13	500.00	0.00	500.00
434 Title I - Schoolwide	110,550.00	110,550.00	0.00
446 BASIN 11/12	0.00	1,194.20	-1,194.20
524 Medicaid	200,698.90	200,747.73	-48.83
566 21st Century Community Learning 12/13	64,000.00	64,000.00	0.00
567 21st Century Community Learning 11/12	-85.68	0.00	-85.68
Total	413,143.42	454,054.53	-40,911.11



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	121.65	397.12
1112 District Levy - Personal Property	101.45	3.30
1190 Penalties and Interest on Taxes	15.31	14.78
1510 Interest Earnings	21.94	19.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	260.35	434.56

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						7,651.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						434.56	(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)						8,086.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	917.31	492.42
2114 County Metal Mines License Taxes	61.78	0.00
6100 Material Prior Period Revenue Adjustments	0.00	655.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	979.09	1,147.45

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		
4XX Purchased Property Services	0.00	11,427.77
6XX Supplies and Materials	0.00	14,380.90
221X Improvement of Instruction Services		
5XX Other Purchased Services	21,419.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,419.01	25,808.67

Schedule Of Changes Worksheet

Beginning Fund Balance		316,678.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,147.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		25,808.67	(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	15,552.10		
Less Last Year	19,779.36	(4b)	-4,227.26
Ending Fund Balance (1 + 2 - 3 + 4)		-4,227.26	(4)
		287,789.70	(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
1111 District Levy - Real Property	31,216.86	36,309.20
1112 District Levy - Personal Property	955.44	651.29
1190 Penalties and Interest on Taxes	149.34	239.71
3281 State Technology Aid	1,185.19	1,161.38
6100 Material Prior Period Revenue Adjustments	0.00	1,365.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,506.83	39,727.18

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	5,833.15
4XX Purchased Property Services	175.00	0.00
6XX Supplies and Materials	33,331.83	28,553.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,506.83	34,387.07

Schedule Of Changes Worksheet

Beginning Fund Balance	1,925.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,727.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,387.07	(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	711.36	
Less Last Year	1,925.60	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,214.24	(4)
	6,051.47	(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
3445 State Combined Fund School Block Grant	1,004.79	2,084.53
3447 SB372 Combined Block Grant Reimbursement	0.00	839.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,004.79	2,923.75

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	0.00	4,048.87
2XX Personal Services - Employee Benefits	0.00	500.00
6XX Supplies and Materials	0.00	840.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,389.00

Schedule Of Changes Worksheet

Beginning Fund Balance	5,553.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,923.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,389.00	(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)	3,088.72	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	42,900.39	72,079.34
1112 District Levy - Personal Property	2,222.93	1,023.83
1190 Penalties and Interest on Taxes	337.61	462.26
1510 Interest Earnings	173.80	108.50
3120 State Guaranteed Tax Base Aid	27,025.78	25,254.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	72,660.51	98,928.55

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	70,000.00	70,000.00
850 Interest on Debt	25,735.51	20,501.26
860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	96,035.51	90,801.26

Schedule Of Changes Worksheet

Beginning Fund Balance	25,894.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98,928.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	90,801.26	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	34,021.53	(5)



Trustees' Financial Summary

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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	18.97	16.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18.97	16.51

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	6,587.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.51	(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)	6,604.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2012 Value	2013 Value
1XXX Revenues from Student Activities	28,620.56	32,025.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,620.56	32,025.08

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	33,552.59	28,345.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,552.59	28,345.69

Schedule Of Changes Worksheet

Beginning Fund Balance	23,685.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,025.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,345.69	(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)	27,364.46	(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	54,467.18	54,734.74
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	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	509,370.65	515,035.80
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,495.51	8,532.55
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	956.47	1,512.30
XX	XXX 26XX 41X	Energy Utility Services	52,655.47	50,179.38
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	13,816.15
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,071.71
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,071.71

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,356.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,103.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	136,555.59
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	119,449.33	0.00	0.00	0.00
280	1XXX	2XX	10,063.62	0.00	0.00	0.00
280	1XXX	3XX	1,930.39	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,436.61	0.00	0.00	0.00
280	1XXX	6XX	1,675.64	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			136,555.59	0.00	0.00	136,555.59

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	Adjust- ments	Additions	Removals	Ending Balance
Land	85,800.00	0.00	0.00	0.00	85,800.00
Land Improvements	81,335.80	0.00	0.00	0.00	81,335.80
Buildings	1,976,439.34	0.00	13,816.00	0.00	1,990,255.34
Machinery and Equipment	68,365.86	0.00	8,900.00	0.00	77,265.86
Totals at Historical Cost	2,211,941.00	0.00	22,716.00	0.00	2,234,657.00
Less Accumulated Depreciation For:					
Improvement Accum	12,201.00	0.00	4,067.00	0.00	16,268.00
Building Accum	620,996.00	0.00	38,508.00	0.00	659,504.00
Machinery and Equipment Accum	45,254.00	0.00	6,884.00	0.00	52,138.00
Total Accumulated Depreciation	678,451.00	0.00	49,459.00	0.00	727,910.00
Governmental Activities, Capital Assets, net	1,533,490.00	0.00	-26,743.00	0.00	1,506,747.00

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	45,968.00	0.00	0.00
General Administration (23XX)	2,000.00	0.00	0.00
Food Service (31XX)	1,767.00	0.00	0.00
Total Depreciation for FY2013	49,735.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Bonds							
04/19/2011	740,000.00	0.00	70,000.00	0.00	670,000.00	75,000.00	595,000.00
Compensated Absences	88,075.00	0.00	0.00	9,942.00	78,133.00	0.00	78,133.00
Other Post Employment Benefits	22,428.00	9,048.00	0.00	0.00	31,476.00	0.00	31,476.00
Other	94,016.24	0.00	0.00	31,053.56	62,962.68	0.00	62,962.68
Total Governmental Activity							
Long-Term Liabilities	944,519.24	9,048.00	70,000.00	40,995.56	842,571.68	75,000.00	767,571.68

* 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.