



Trustees' Financial Summary

FY2012-13

Submit ID: 0978-41321204

**56 Yellowstone County
0978 Broadview 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: Terri Reinhardt

Phone #: (406) 667-2337

(Signature)

(Date)

Chair, Board of Trustees: Glenn Beckett

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	Miscellaneous Aggregate	LOCAL		
313	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	SR358A040546	84.358A
362	State OTO Indian Education for All	STATE	2007b	state
420	Title I Improving Basic Programs	FEDERAL		84.010A
421	Title I, Part A, Improving Basic Programs	FEDERAL	056 0978 3113	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
432	Title III Part A English Language Acquisition	FEDERAL	5409454106	84.365A
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I, Part A Academic Achievement	FEDERAL		84.010



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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)	148,073.63	29,162.23	46,123.37	16,960.63
02	Taxes Receivable - Real and Personal (120-149)	5,024.97	421.71	372.39	
03	Taxes Receivable - Protested (150-159)	144,161.23	12,203.43	7,549.83	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	11,917.30	2,367.16	887.97	6,838.11
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	309,177.13	44,154.53	54,933.56	23,798.74
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	149,186.20	12,625.14	7,922.22	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	149,186.20	12,625.14	7,922.22	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	6,370.54			1,705.48
48	Fund Balance for Budget	153,620.39	31,529.39	47,011.34	22,093.26
52	TOTAL FUND BALANCE/EQUITY	159,990.93	31,529.39	47,011.34	23,798.74
53	TOTAL LIABILITIES AND FUND BALANCE	309,177.13	44,154.53	54,933.56	23,798.74



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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)	1,089.65	46,821.30	14,750.17	
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)		3,726.20	4,733.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,089.65	50,547.50	19,483.21	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,161.45	
48	Fund Balance for Budget	1,089.65	50,547.50	17,321.76	
52	TOTAL FUND BALANCE/EQUITY	1,089.65	50,547.50	19,483.21	
53	TOTAL LIABILITIES AND FUND BALANCE	1,089.65	50,547.50	19,483.21	



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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)			908.30	1,326.38
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			908.30	1,326.38
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			908.30	1,326.38
52	TOTAL FUND BALANCE/EQUITY			908.30	1,326.38
53	TOTAL LIABILITIES AND FUND BALANCE			908.30	1,326.38



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,347.25	2,253.57		
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	11,347.25	2,253.57		
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)	3,588.50			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	7,758.75	2,253.57		
52	TOTAL FUND BALANCE/EQUITY	11,347.25	2,253.57		
53	TOTAL LIABILITIES AND FUND BALANCE	11,347.25	2,253.57		



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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)	2,044.23	25,552.05		
02	Taxes Receivable - Real and Personal (120-149)		290.01		
03	Taxes Receivable - Protested (150-159)		4,001.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		697.11		
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	2,044.23	30,540.73		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,291.57		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		4,291.57		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,044.23	26,249.16		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,044.23	26,249.16		
53	TOTAL LIABILITIES AND FUND BALANCE	2,044.23	30,540.73		



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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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	14,641.29	54,999.40		
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	14,641.29	54,999.40		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	14,641.29	54,999.40		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	14,641.29	54,999.40		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	14,641.29	54,999.40		



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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	425,546.37	410,968.27
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,208.22	0.00
1190 Penalties and Interest on Taxes	453.66	298.69
1510 Interest Earnings	1,437.23	564.76
1900 Other Revenue from Local Sources	304.32	1,155.93
3110 Direct State Aid	299,449.38	312,237.73
3111 Quality Educator	43,153.81	42,968.25
3112 At Risk Student	5,310.18	5,441.46
3113 Indian Education For All	2,264.40	2,305.20
3115 State Spec Ed Allowable Cost Pymt to Districts	20,653.96	18,207.82
3444 State School Block Grant	13,432.45	15,767.31
3446 SB372 Block Grant Reimbursement	0.00	1,054.24
7810 Education Jobs Fund	351.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	827,565.18	810,969.66

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	414,058.10	433,974.51
2XX Personal Services - Employee Benefits	45,210.90	45,966.90
3XX Purchased Professional and Technical Services	11.24	35.00
4XX Purchased Property Services	1,845.13	1,012.50
5XX Other Purchased Services	2,065.41	2,275.69
6XX Supplies and Materials	20,537.23	10,808.05
810 Dues and Fees	190.50	198.00
21XX Support Services - Students		
1XX Personal Services - Salaries	22,857.85	23,760.51
2XX Personal Services - Employee Benefits	3,135.71	3,320.61
3XX Purchased Professional and Technical Services	2,848.00	2,848.00
5XX Other Purchased Services	0.00	37.50
6XX Supplies and Materials	812.07	559.15
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	10.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	12,131.64	12,297.80
2XX Personal Services - Employee Benefits	1,572.42	1,902.86
6XX Supplies and Materials	666.36	686.14
23XX Support Services - General Administration		
1XX Personal Services - Salaries	34,049.74	37,212.07



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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	6,719.76	7,380.79
			3XX Purchased Professional and Technical Services	5,647.75	5,488.66
			4XX Purchased Property Services	423.64	0.00
			5XX Other Purchased Services	5,498.04	5,355.26
			6XX Supplies and Materials	5,378.10	4,817.69
			810 Dues and Fees	200.00	453.50
	25XX Support Services - Business				
			1XX Personal Services - Salaries	15,331.66	14,958.68
			2XX Personal Services - Employee Benefits	2,482.51	2,611.34
			3XX Purchased Professional and Technical Services	7,156.00	7,157.66
			5XX Other Purchased Services	298.21	479.90
			6XX Supplies and Materials	3,529.27	1,835.49
			810 Dues and Fees	75.00	75.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	30,500.31	29,344.68
			2XX Personal Services - Employee Benefits	6,023.01	5,921.87
			3XX Purchased Professional and Technical Services	325.00	700.00
			4XX Purchased Property Services	45,579.14	42,593.86
			5XX Other Purchased Services	4,297.80	4,611.60
			6XX Supplies and Materials	31,277.99	22,112.72
			810 Dues and Fees	0.00	15.50
			8XX Other Expenditures	15.50	0.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	456.11	895.40
			2XX Personal Services - Employee Benefits	18.06	55.91
			4XX Purchased Property Services	85.94	0.00
			6XX Supplies and Materials	0.00	100.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	37,683.11	45,526.47
			2XX Personal Services - Employee Benefits	8,601.28	6,199.26
			5XX Other Purchased Services	108.30	164.83
			6XX Supplies and Materials	3,264.67	2,179.35
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	1,838.09	1,832.97
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	8,376.95	8,689.41
			2XX Personal Services - Employee Benefits	1,221.69	1,292.17
			6XX Supplies and Materials	292.27	185.45
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				



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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
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			6XX Supplies and Materials	114.00	0.00
			810 Dues and Fees	85.00	85.00
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	572.64	1,182.71
			2XX Personal Services - Employee Benefits	37.07	80.61
			4XX Purchased Property Services	697.93	664.52
			6XX Supplies and Materials	767.03	842.32
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	5,510.98	6,219.92
			2XX Personal Services - Employee Benefits	32.00	36.71
			6XX Supplies and Materials	718.75	210.10
	910 Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	17,154.54	16,812.56
			2XX Personal Services - Employee Benefits	3,190.88	904.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				823,588.28	826,969.45

Schedule Of Changes Worksheet

Beginning Fund Balance					185,106.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					810,969.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					826,969.45	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,370.54	Less Last Year	15,486.67	(4b)	-9,116.13	
					-9,116.13	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					159,990.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	40,397.78	34,363.40
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,252.09	0.00
1190 Penalties and Interest on Taxes	40.20	27.90
1510 Interest Earnings	94.88	62.59
2220 County On-Schedule Trans Reimb	29,429.21	27,331.99
3210 State On-Schedule Trans Reimb	29,397.44	27,331.99
3444 State School Block Grant	20.25	242.10
3446 SB372 Block Grant Reimbursement	0.00	100.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,631.85	89,460.14

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	10,500.00	11,319.23
2XX Personal Services - Employee Benefits	2,142.51	2,246.86
3XX Purchased Professional and Technical Services	295.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,832.83	3,739.66
2XX Personal Services - Employee Benefits	617.19	652.84
27XX Student Transportation Services		
1XX Personal Services - Salaries	26,606.50	33,598.18
2XX Personal Services - Employee Benefits	4,307.12	4,809.00
3XX Purchased Professional and Technical Services	341.04	516.03
4XX Purchased Property Services	6,726.47	7,924.29
5XX Other Purchased Services	30,936.39	5,259.70
6XX Supplies and Materials	16,756.68	17,818.70
8XX Other Expenditures	15.33	14.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,077.06	87,898.75



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						29,968.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						89,460.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,898.75	(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)						31,529.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	30,662.88	30,607.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	677.71	0.00
1190 Penalties and Interest on Taxes	23.58	19.73
1510 Interest Earnings	424.41	126.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31,788.58	30,753.58

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	47,954.31	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,954.31	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		63,194.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		30,753.58	(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	46,936.92	(4b)	-46,936.92
			-46,936.92 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		47,011.34	(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
1510 Interest Earnings	228.47	107.69
1621 Lunch Sales	19,651.51	20,887.42
1632 Daily Adult Sales	2,452.50	3,569.75
3220 State Food Services Match	87.31	546.83
4550 Federal Child Nutrition	52,084.80	47,702.39
4555 School Foods Summer Program - 10.559	12,680.33	17,741.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,184.92	90,555.34

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	1,800.38	2,758.66
2XX Personal Services - Employee Benefits	120.02	3,402.78
3XX Purchased Professional and Technical Services	29.25	0.00
4XX Purchased Property Services	5,332.70	1,945.77
5XX Other Purchased Services	28,503.35	28,859.78
6XX Supplies and Materials	46,319.31	60,346.27
810 Dues and Fees	68.50	168.50
8XX Other Expenditures	440.80	115.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,614.31	97,596.76



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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						29,550.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						90,555.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,596.76	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	1,705.48	Less Last Year	415.96	(4b)		1,289.52	
						1,289.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,798.74	(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
1510 Interest Earnings	8.89	4.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.89	4.12

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,085.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,089.65	(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	309.65	124.00
2240 County Retirement Distribution	89,728.16	106,684.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	90,037.81	106,808.45

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		
2XX Personal Services - Employee Benefits	61,573.74	63,935.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,439.84	3,582.24
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,722.46	1,761.91
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,580.37	7,177.11
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,646.19	2,651.46
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,472.36	3,812.98
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,104.64	3,184.99
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,007.59	6,734.45
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,093.83	1,347.15
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	75.23	108.37
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	906.44	1,025.30
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,515.46	2,575.02



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

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

93,138.15

97,896.38

Schedule Of Changes Worksheet

Beginning Fund Balance						41,635.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						106,808.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						97,896.38	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						50,547.50	(5)



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

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

PRC Revenue	2013 Value
001 Miscellaneous Aggregate	
1900 Other Revenue from Local Sources	2,929.28
313 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,718.98
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	8,427.00
421 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	48,105.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,970.00
432 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	2,369.00
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	3,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	94,019.26

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

PRC Program Function Object	2013 Value
001 Miscellaneous Aggregate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	590.10
5XX Other Purchased Services	674.00
001 Subtotal	1,264.10
313 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	74.00
6XX Supplies and Materials	12,999.98
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	9,645.00
313 Subtotal	22,718.98
362 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
810 Dues and Fees	1,500.00



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

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

PRC Program Function Object	2013 Value
420 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,600.67
2XX Personal Services - Employee Benefits	686.94
6XX Supplies and Materials	4,139.39
	8,427.00
420 Subtotal	
421 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	40,272.51
2XX Personal Services - Employee Benefits	7,831.12
	48,103.63
421 Subtotal	
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	5,970.00
432 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Language Enhancement	
1XXX Instruction	
6XX Supplies and Materials	2,369.00
465 Title I, Part A Academic Achievement	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	29.97
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,045.00
23XX Support Services - General Administration	
6XX Supplies and Materials	740.64
	1,815.61
465 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	92,168.32



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						15,815.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						94,019.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,168.32	(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	2,161.45	Less Last Year	344.98	(4b)		1,816.47	
						1,816.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,483.21	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous Aggregate	2,929.28	1,264.10	1,665.18
313 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	22,718.98	22,718.98	0.00
362 State OTO Indian Education for All	0.00	1,500.00	-1,500.00
420 Title I Improving Basic Programs	8,427.00	8,427.00	0.00
421 Title I, Part A, Improving Basic Programs	48,105.00	48,103.63	1.37
430 Title II, Part A, Teacher/Principal Train/Recruit	5,970.00	5,970.00	0.00
432 Title III Part A English Language Acquisition	2,369.00	2,369.00	0.00
456 IDEA Part B (Trans from Coop)	3,500.00	0.00	3,500.00
465 Title I, Part A Academic Achievement	0.00	1,815.61	-1,815.61
Total	<u>94,019.26</u>	<u>92,168.32</u>	<u>1,850.94</u>



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	15.68	3.57
1910 Rentals	1,690.02	2,211.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,705.70</u>	<u>2,214.79</u>

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	1,199.28	897.88
6XX Supplies and Materials	1,912.88	1,231.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>3,112.16</u>	<u>2,129.65</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		823.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,214.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,129.65 (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)		908.30 (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	10.82	5.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10.82	5.07

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,321.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,326.38	(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	123.74	53.05
3281 State Technology Aid	777.57	784.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	901.31	837.68

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	125.00
6XX Supplies and Materials	0.00	6,979.50
221X Improvement of Instruction Services		
5XX Other Purchased Services	234.81	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	500.00	500.00
2XX Personal Services - Employee Benefits	2.70	2.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	737.51	7,607.25

Schedule Of Changes Worksheet

Beginning Fund Balance	14,528.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	837.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,607.25	(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 3,588.50 Less Last Year 0.00 (4b) 3,588.50		
	3,588.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,347.25	(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	17.90	6.90
1900 Other Revenue from Local Sources	120.00	0.00
3445 State Combined Fund School Block Grant	556.46	858.47
3447 SB372 Combined Block Grant Reimbursement	0.00	136.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>694.36</u>	<u>1,001.73</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	937.96	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1,136.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>937.96</u>	<u>1,136.94</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		2,388.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,001.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,136.94 (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)		2,253.57 (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	16.68	7.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16.68	7.84

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	2,036.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.84	(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)	2,044.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	24,059.64	24,036.54
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	225.80	0.00
1190 Penalties and Interest on Taxes	16.19	17.13
1510 Interest Earnings	90.67	82.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,392.30	24,136.51

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	10,308.78
7XX Property and Equipment Acquisition	0.00	13,971.50
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	12,886.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,886.44	24,280.28

Schedule Of Changes Worksheet

Beginning Fund Balance		26,392.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,136.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		24,280.28	(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)		26,249.16	(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	25,496.01	25,750.48
XX	39X 1XXX 112	Certified Teacher Staff Salaries	8,350.92	8,608.15
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	467,729.58	447,001.61
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	28,567.26	6,029.20
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	774.94	477.28
XX	XXX 26XX 41X	Energy Utility Services	14,949.82	14,512.62
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	12,886.44	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	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	16,664.43
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,664.43

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,554.44
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,996.66
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,902.88
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%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	45,526.47	0.00	0.00	0.00	
280	1XXX	2XX	6,199.26	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	164.83	0.00	0.00	0.00	
280	1XXX	6XX	2,179.35	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	1,832.97	0.00	0.00	0.00	
Totals			55,902.88	0.00	0.00	0.00	55,902.88

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	323.00	0.00	0.00	0.00	323.00
Buildings	623,166.00	0.00	13,972.00	0.00	637,138.00
Machinery and Equipment	272,936.00	-19,000.00	61,562.00	28,302.00	287,196.00
Totals at Historical Cost	896,425.00	-19,000.00	75,534.00	28,302.00	924,657.00
Less Accumulated Depreciation For:					
Building Accum	300,648.00	1,066.00	12,915.00	0.00	314,629.00
Machinery and Equipment Accum	127,841.00	-15,269.00	31,861.00	16,510.00	127,923.00
Total Accumulated Depreciation	428,489.00	-14,203.00	44,776.00	16,510.00	442,552.00
Governmental Activities, Capital Assets, net	467,936.00	-4,797.00	30,758.00	11,792.00	482,105.00

* 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)	10,012.00	0.00	0.00
Support Services Students (21XX)	58.00	0.00	0.00
Support Services Staff (22XX)	332.00	0.00	0.00
General Administration (23XX)	1,303.00	0.00	0.00
Financial Administration (25XX)	52.00	0.00	0.00
Operations and Maintenance (26XX)	3,205.00	0.00	0.00
Transportation (27XX)	20,212.00	0.00	0.00
Food Service (31XX)	482.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,266.00	0.00	0.00
Unallocated	510.00	0.00	0.00
Total Depreciation for FY2013	37,432.00	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	57,528.81	3,755.21	0.00	0.00	61,284.02	0.00	61,284.02
Total Governmental Activity							
Long-Term Liabilities	57,528.81	3,755.21	0.00	0.00	61,284.02	0.00	61,284.02

* 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.