



Trustees' Financial Summary

FY2012-13

Submit ID: 0979-68152821

56 Yellowstone County
0979 Broadview H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: 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 #
002	Vo Ed Tech Ed/Industrial Arts	STATE	05609790009	State
005	Music	LOCAL		
010	Miscellaneous Aggregate	LOCAL		
451	CARL PERKINS	FEDERAL	5609798106BG	84.048
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
465	Title I Part A Academic Achievement Award	FEDERAL		84.010
668	Vo Ed Business/Marketing	STATE	0560979009	State



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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)	163,427.03	20,647.72	67,816.62	
02	Taxes Receivable - Real and Personal (120-149)	4,395.20	483.75	389.09	
03	Taxes Receivable - Protested (150-159)	108,812.08	9,581.35	7,310.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	9,781.88	2,443.52	868.30	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	286,416.19	33,156.34	76,384.23	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	113,207.28	10,065.10	7,699.31	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	113,207.28	10,065.10	7,699.31	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	14,952.82			
48	Fund Balance for Budget	158,256.09	23,091.24	68,684.92	
52	TOTAL FUND BALANCE/EQUITY	173,208.91	23,091.24	68,684.92	
53	TOTAL LIABILITIES AND FUND BALANCE	286,416.19	33,156.34	76,384.23	



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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)	1,173.41	32,026.01	9,081.89	15,500.06
02	Taxes Receivable - Real and Personal (120-149)	0.02			0.12
03	Taxes Receivable - Protested (150-159)	152.40			698.11
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		4,415.74		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,325.83	36,441.75	9,081.89	16,198.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	152.42			698.23
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	152.42			698.23
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,173.41	36,441.75	9,081.89	15,500.06
52	TOTAL FUND BALANCE/EQUITY	1,173.41	36,441.75	9,081.89	15,500.06
53	TOTAL LIABILITIES AND FUND BALANCE	1,325.83	36,441.75	9,081.89	16,198.29



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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)	6,388.89		751.43	1,232.64
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)	1,440.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,828.89		751.43	1,232.64
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	7,828.89		751.43	1,232.64
52	TOTAL FUND BALANCE/EQUITY	7,828.89		751.43	1,232.64
53	TOTAL LIABILITIES AND FUND BALANCE	7,828.89		751.43	1,232.64



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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)	835.07	1,937.18		
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	835.07	1,937.18		
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)				
48	Fund Balance for Budget	835.07	1,937.18		
52	TOTAL FUND BALANCE/EQUITY	835.07	1,937.18		
53	TOTAL LIABILITIES AND FUND BALANCE	835.07	1,937.18		



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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)	939.95	30,984.91		
02	Taxes Receivable - Real and Personal (120-149)		304.85		
03	Taxes Receivable - Protested (150-159)		3,900.90		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		679.99		
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	939.95	35,870.65		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,205.75		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		4,205.75		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	939.95	31,664.90		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	939.95	31,664.90		
53	TOTAL LIABILITIES AND FUND BALANCE	939.95	35,870.65		



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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)			23,119.66	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			23,119.66	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			23,119.66	
52	TOTAL FUND BALANCE/EQUITY			23,119.66	
53	TOTAL LIABILITIES AND FUND BALANCE			23,119.66	



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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)				
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 - 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	337,452.13	345,839.23
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,384.49	0.00
1190 Penalties and Interest on Taxes	359.81	234.10
1510 Interest Earnings	1,423.77	600.07
1900 Other Revenue from Local Sources	1,915.54	765.47
3110 Direct State Aid	289,461.11	279,502.84
3111 Quality Educator	23,767.15	23,955.75
3112 At Risk Student	1,296.22	1,305.66
3113 Indian Education For All	1,264.80	1,142.40
3114 American Indian Achievement Gap	200.00	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	19,984.96	16,518.67
3444 State School Block Grant	15,294.52	17,200.07
3446 SB372 Block Grant Reimbursement	0.00	900.36
7810 Education Jobs Fund	339.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	704,143.99	687,964.62

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	170,792.78	194,302.56
2XX Personal Services - Employee Benefits	28,252.75	34,349.08
3XX Purchased Professional and Technical Services	161.25	185.00
4XX Purchased Property Services	1,991.13	1,012.50
5XX Other Purchased Services	930.22	1,315.45
6XX Supplies and Materials	21,537.54	19,518.10
810 Dues and Fees	1,250.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	22,857.86	23,760.59
2XX Personal Services - Employee Benefits	2,941.90	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	460.99	532.19
222X Educational Media Services		
1XX Personal Services - Salaries	12,131.60	12,297.80
2XX Personal Services - Employee Benefits	1,572.39	1,659.90
6XX Supplies and Materials	602.36	534.05
23XX Support Services - General Administration		
1XX Personal Services - Salaries	33,984.58	37,212.11
2XX Personal Services - Employee Benefits	6,719.77	7,380.79



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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			
			3XX Purchased Professional and Technical Services	5,647.77	5,488.68
			4XX Purchased Property Services	423.64	0.00
			5XX Other Purchased Services	5,498.18	5,103.73
			6XX Supplies and Materials	5,522.95	4,978.28
			810 Dues and Fees	200.00	1,953.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	15,331.63	14,800.28
			2XX Personal Services - Employee Benefits	2,482.51	2,611.13
			3XX Purchased Professional and Technical Services	7,156.00	7,157.67
			5XX Other Purchased Services	298.22	479.90
			6XX Supplies and Materials	3,547.03	1,835.50
			810 Dues and Fees	75.00	75.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	30,500.48	29,344.72
			2XX Personal Services - Employee Benefits	6,023.20	5,921.97
			3XX Purchased Professional and Technical Services	325.00	700.00
			4XX Purchased Property Services	49,495.07	42,608.95
			5XX Other Purchased Services	4,297.80	4,611.60
			6XX Supplies and Materials	32,418.62	23,696.22
			8XX Other Expenditures	15.50	15.50
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	474.09	720.07
			2XX Personal Services - Employee Benefits	25.33	49.08
			4XX Purchased Property Services	257.81	0.00
			6XX Supplies and Materials	0.00	300.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	37,683.11	45,526.55
			2XX Personal Services - Employee Benefits	8,601.32	6,199.34
			5XX Other Purchased Services	108.30	97.50
			6XX Supplies and Materials	2,515.50	1,407.12
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,026.68	776.12
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	70,775.08	73,185.88
			2XX Personal Services - Employee Benefits	10,093.35	10,675.46
			4XX Purchased Property Services	350.61	133.50
			5XX Other Purchased Services	175.99	193.03
			6XX Supplies and Materials	11,843.09	10,848.81
			810 Dues and Fees	75.00	75.00
	710 School Sponsored 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				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	188.02	156.81
			2XX Personal Services - Employee Benefits	11.76	10.69
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,010.65	4,044.00
			2XX Personal Services - Employee Benefits	16.25	22.24
			3XX Purchased Professional and Technical Services	65.00	115.00
			5XX Other Purchased Services	4,719.47	3,246.87
			6XX Supplies and Materials	132.41	0.00
			810 Dues and Fees	1,973.00	2,423.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,634.23	4,248.49
			2XX Personal Services - Employee Benefits	246.74	236.72
			4XX Purchased Property Services	2,093.75	1,993.55
			6XX Supplies and Materials	2,509.65	2,609.68
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,192.02	15,087.46
			2XX Personal Services - Employee Benefits	67.03	62.48
			5XX Other Purchased Services	66.02	332.41
			6XX Supplies and Materials	10,126.87	7,964.53
			810 Dues and Fees	2,280.00	2,300.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	17,154.94	16,812.57
			2XX Personal Services - Employee Benefits	3,190.84	904.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				691,977.63	704,407.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						197,216.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						687,964.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						704,407.35	(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	14,952.82	Less Last Year	22,518.07	(4b)		-7,565.25	
						-7,565.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						173,208.91	(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	25,105.27	38,319.29
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	965.15	0.00
1190 Penalties and Interest on Taxes	27.24	22.77
1510 Interest Earnings	77.77	29.99
2220 County On-Schedule Trans Reimb	15,709.16	16,901.64
3210 State On-Schedule Trans Reimb	15,795.81	16,901.65
3444 State School Block Grant	406.72	560.75
3446 SB372 Block Grant Reimbursement	0.00	72.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,087.12	72,808.87

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	205.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,833.05	3,898.06
2XX Personal Services - Employee Benefits	617.19	653.05
27XX Student Transportation Services		
1XX Personal Services - Salaries	17,713.92	22,911.79
2XX Personal Services - Employee Benefits	2,931.76	3,448.54
3XX Purchased Professional and Technical Services	189.81	316.27
4XX Purchased Property Services	3,699.10	5,472.82
5XX Other Purchased Services	17,431.30	3,919.93
6XX Supplies and Materials	9,175.00	10,921.12
8XX Other Expenditures	8.25	8.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,446.89	65,116.41



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

Schedule Of Changes Worksheet

Beginning Fund Balance						15,398.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,808.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						65,116.41	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,091.24	(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	30,701.68	30,698.53
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	658.33	0.00
1190 Penalties and Interest on Taxes	23.98	21.86
1510 Interest Earnings	434.16	201.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>31,818.15</u>	<u>30,921.44</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		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	28,325.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>28,325.88</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		63,037.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		30,921.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	25,273.72		
			(4b)
		-25,273.72	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		68,684.92	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	2.97	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8.80	0.00
1510 Interest Earnings	9.58	4.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.35	4.49

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	1,168.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.49	(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)	1,173.41	(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	230.99	83.27
2240 County Retirement Distribution	63,380.96	80,889.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	63,611.95	80,972.69

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	26,870.06	28,809.56
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,425.01	3,582.30
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,722.43	1,743.35
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,575.14	7,177.11
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,646.23	2,651.46
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,121.61	3,813.11
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,680.51	2,325.14
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,007.56	6,734.45
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,429.49	11,131.57
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	99.98	97.23
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	25.29	12.48
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	463.08	623.96
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	770.46	378.81



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,374.85	2,262.13
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	2,364.52	2,343.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				68,576.22	73,686.41

Schedule Of Changes Worksheet

Beginning Fund Balance						29,155.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,972.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,686.41	(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)						36,441.75	(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
002 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	417.00
010 Miscellaneous Aggregate	
1900 Other Revenue from Local Sources	1,657.79
451 CARL PERKINS	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,927.00
456 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	3,500.00
668 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,316.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,817.79

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

PRC Program Function Object	2013 Value
002 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
5XX Other Purchased Services	76.23
810 Dues and Fees	26.00
002 Subtotal	102.23
010 Miscellaneous Aggregate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	24.84
6XX Supplies and Materials	1,706.96
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	65.00
010 Subtotal	1,796.80
451 CARL PERKINS	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,643.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	284.00
451 Subtotal	2,927.00



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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
465	Title I Part A Academic Achievement Award			
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX Instruction			
			6XX Supplies and Materials	988.18
465	Federal Miscellaneous Grants from OPI			
	1XXX Instruction			
			5XX Other Purchased Services	29.98
	221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	1,045.00
	23XX Support Services - General Administration			
			6XX Supplies and Materials	1,120.50
	26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	933.04
	465 Subtotal			4,116.70
668	Vo Ed Business/Marketing			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
			6XX Supplies and Materials	1,373.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,315.92

Schedule Of Changes Worksheet

Beginning Fund Balance	9,580.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,817.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,315.92	(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	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	9,081.89	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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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
002 Vo Ed Tech Ed/Industrial Arts	417.00	102.23	314.77
010 Miscellaneous Aggregate	1,657.79	1,796.80	-139.01
451 CARL PERKINS	2,927.00	2,927.00	0.00
456 IDEA Part B (Trans from Coop)	3,500.00	0.00	3,500.00
465 Title I Part A Academic Achievement Award	0.00	4,116.70	-4,116.70
668 Vo Ed Business/Marketing	1,316.00	1,373.19	-57.19
Total	9,817.79	10,315.92	-498.13



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	17.84	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	60.09	0.00
1340 Fees for Adult Education	180.00	20.00
1510 Interest Earnings	143.42	59.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	401.35	79.90

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	750.00	630.00
2XX Personal Services - Employee Benefits	4.06	3.48
6XX Supplies and Materials	761.70	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,515.76	633.48

Schedule Of Changes Worksheet

Beginning Fund Balance		16,053.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		79.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		633.48	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		15,500.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	52.96	26.62
1982 Summer Session - Driver's Education Fees	1,875.00	2,800.00
3260 State Driver's Education Reimbursement	1,080.31	1,495.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,008.27	4,322.08

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,646.00	2,997.00
2XX Personal Services - Employee Benefits	14.31	16.49
4XX Purchased Property Services	561.16	0.00
5XX Other Purchased Services	180.00	180.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,401.47	3,193.49

Schedule Of Changes Worksheet

Beginning Fund Balance	6,700.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,322.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,193.49	(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)	7,828.89	(5)



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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	17.24	2.95
1910 Rentals	1,690.02	1,811.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,707.26	1,814.18

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	1,199.31	897.94
6XX Supplies and Materials	1,912.88	1,176.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,112.19	2,074.79

Schedule Of Changes Worksheet

Beginning Fund Balance	1,012.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,814.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,074.79	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	751.43	(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	10.07	4.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10.07	4.71

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	1,227.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.71	(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)	1,232.64	(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	80.99	24.14
3281 State Technology Aid	722.23	678.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	803.22	702.21

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	7,291.00
21XX Support Services - Students		
5XX Other Purchased Services	1,648.64	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:	2,151.34	7,918.75

Schedule Of Changes Worksheet

Beginning Fund Balance	8,051.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	702.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,918.75	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	835.07	(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	11.59	5.13
1900 Other Revenue from Local Sources	120.00	0.00
3445 State Combined Fund School Block Grant	820.75	1,131.54
3447 SB372 Combined Block Grant Reimbursement	0.00	146.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	952.34	1,283.52

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	1,136.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	937.96	1,136.93

Schedule Of Changes Worksheet

Beginning Fund Balance	1,790.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,283.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,136.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	1,937.18	(5)



Trustees' Financial Summary

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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	7.65	3.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.65	3.58

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	936.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.58	(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 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	939.95	(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	24,129.09	24,044.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	220.82	0.00
1190 Penalties and Interest on Taxes	26.22	20.13
1510 Interest Earnings	147.01	103.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>24,523.14</u>	<u>24,168.75</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		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,524.00	10,308.78
7XX Property and Equipment Acquisition	0.00	13,971.50
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	12,886.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>18,410.46</u>	<u>24,280.28</u>

Schedule Of Changes Worksheet

Beginning Fund Balance		31,776.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		24,168.75	(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)		31,664.90	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	78,337.10	0.00
1XXX Revenues from Student Activities	0.00	80,960.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,337.10	80,960.60

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	80,917.10	79,709.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,917.10	79,709.30

Schedule Of Changes Worksheet

Beginning Fund Balance		21,868.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		80,960.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		79,709.30	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		23,119.66	(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	25,496.00	25,750.56
XX	39X 1XXX 112	Certified Teacher Staff Salaries	70,509.60	72,352.40
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	262,990.84	287,455.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,273.29	4,568.77
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	477.28
XX	XXX 26XX 41X	Energy Utility Services	14,949.88	14,512.63
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	12,886.46	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



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,056.11
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,056.11

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,351.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,160.75
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	54,006.63
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	45,526.55	0.00	0.00	0.00	
280	1XXX	2XX	6,199.34	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	97.50	0.00	0.00	0.00	
280	1XXX	6XX	1,407.12	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	776.12	0.00	0.00	0.00	
Totals			54,006.63	0.00	0.00	0.00	54,006.63

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	324.00	0.00	0.00	0.00	324.00
Buildings	583,060.00	0.00	13,972.00	0.00	597,032.00
Machinery and Equipment	254,993.00	-18,039.00	33,149.00	28,302.00	241,801.00
Totals at Historical Cost	838,377.00	-18,039.00	47,121.00	28,302.00	839,157.00
Less Accumulated Depreciation For:					
Building Accum	302,256.00	-854.00	11,957.00	0.00	313,359.00
Machinery and Equipment Accum	126,160.00	-21,034.00	26,197.00	16,510.00	114,813.00
Total Accumulated Depreciation	428,416.00	-21,888.00	38,154.00	16,510.00	428,172.00
Governmental Activities, Capital Assets, net	409,961.00	3,849.00	8,967.00	11,792.00	410,985.00

* 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)	6,839.00	0.00	0.00
Support Services Students (21XX)	60.00	0.00	0.00
Support Services Staff (22XX)	344.00	0.00	0.00
General Administration (23XX)	811.00	0.00	0.00
Financial Administration (25XX)	54.00	0.00	0.00
Operations and Maintenance (26XX)	3,214.00	0.00	0.00
Transportation (27XX)	20,146.00	0.00	0.00
Food Service (31XX)	501.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,291.00	0.00	0.00
Unallocated	510.00	0.00	0.00
Total Depreciation for FY2013	33,770.00	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	51,269.43	4,597.37	0.00	0.00	55,866.80	0.00	55,866.80
Total Governmental Activity							
Long-Term Liabilities	51,269.43	4,597.37	0.00	0.00	55,866.80	0.00	55,866.80

* 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.