



Trustees' Financial Summary

FY2012-13

Submit ID: 0452-32500928

**22 Jefferson County
0452 Clancy 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: Michael Coover

Phone #: (406) 933-5531

(Signature)

(Date)

Chair, Board of Trustees: Rod Caldwell

(Signature)

(Date)

County Superintendent: Garry Pace

(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 #
119	Miscellaneous Direct Federal Grant	FEDERAL	s358a020493	unknown
139	Gifted and Talented	STATE	2204521308	State
319	Miscellaneous State Grant	STATE	UNKNOWN	State
329	Resource Transfers Dist/Coops	LOCAL		Local
389	Title I Improving Basic Programs	FEDERAL	unknown	84.010A
412	AYP Award	FEDERAL	unkown	84.010
429	State OTO Weatherization & Deferred Maintenance	STATE	unknown	state
439	Deferred Maintenance & Energy Efficiency	STATE	unknown	NA
449	Medicaid	STATE	0166127	State
459	State OTO Indian Education for All	STATE	unknown	state
479	State OTO FullTime Kindergarten Startup	STATE	unknown	state
779	IDEA, Part B, Children w/Disabilities	FEDERAL	2596977705	84.027
789	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	unknown	84.931
799	ARRA - IDEA Preschool (Trans from Coop)	FEDERAL	unknown	84.392



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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)	212,919.00	-2,192.91		10,428.94
02	Taxes Receivable - Real and Personal (120-149)	452,548.55	71,300.12		
03	Taxes Receivable - Protested (150-159)	24,747.43	4,330.94		
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	690,214.98	73,438.15		10,428.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	477,295.98	75,631.06		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	477,295.98	75,631.06		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	176,925.35	8,283.00		
48	Fund Balance for Budget	35,993.65	-10,475.91		10,428.94
52	TOTAL FUND BALANCE/EQUITY	212,919.00	-2,192.91		10,428.94
53	TOTAL LIABILITIES AND FUND BALANCE	690,214.98	73,438.15		10,428.94



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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)	8,027.12	53,235.29	69,826.09	
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	8,027.12	53,235.29	69,826.09	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			10,604.76	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			10,604.76	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,027.12	53,235.29	59,221.33	
52	TOTAL FUND BALANCE/EQUITY	8,027.12	53,235.29	59,221.33	
53	TOTAL LIABILITIES AND FUND BALANCE	8,027.12	53,235.29	69,826.09	



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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)			13,189.21	
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			13,189.21	
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)				
48	Fund Balance for Budget			13,189.21	
52	TOTAL FUND BALANCE/EQUITY			13,189.21	
53	TOTAL LIABILITIES AND FUND BALANCE			13,189.21	



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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)	919,306.67			
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	919,306.67			
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	919,306.67			
52	TOTAL FUND BALANCE/EQUITY	919,306.67			
53	TOTAL LIABILITIES AND FUND BALANCE	919,306.67			



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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)	19,240.96	12,760.15		7,677.27
02	Taxes Receivable - Real and Personal (120-149)	16,878.65			
03	Taxes Receivable - Protested (150-159)	967.55			
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	37,087.16	12,760.15		7,677.27
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	17,846.20			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,846.20			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	19,043.39			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	197.57	12,760.15		7,677.27
52	TOTAL FUND BALANCE/EQUITY	19,240.96	12,760.15		7,677.27
53	TOTAL LIABILITIES AND FUND BALANCE	37,087.16	12,760.15		7,677.27



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.44			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	0.44			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	0.44			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.44			
53	TOTAL LIABILITIES AND FUND BALANCE	0.44			



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Balance Sheet

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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			51,410.07	
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			51,410.07	
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			51,410.07	
52	TOTAL FUND BALANCE/EQUITY			51,410.07	
53	TOTAL LIABILITIES AND FUND BALANCE			51,410.07	



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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)	107,862.46	7,328.25		
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	107,862.46	7,328.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	107,862.46	7,328.25		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	107,862.46	7,328.25		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	107,862.46	7,328.25		



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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	424,335.94	475,178.37
1190 Penalties and Interest on Taxes	1,729.49	2,448.86
1510 Interest Earnings	361.54	600.85
1900 Other Revenue from Local Sources	616.60	186.63
3110 Direct State Aid	714,136.17	723,033.00
3111 Quality Educator	72,974.54	69,932.54
3112 At Risk Student	3,112.61	3,065.27
3113 Indian Education For All	5,834.40	5,732.40
3114 American Indian Achievement Gap	2,000.00	2,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	44,889.51	41,135.62
3120 State Guaranteed Tax Base Aid	247,490.39	250,874.91
3444 State School Block Grant	146,879.56	152,047.95
3446 SB372 Block Grant Reimbursement	0.00	1,757.16
6100 Material Prior Period Revenue Adjustments	0.00	670.05
7810 Education Jobs Fund	837.56	0.00
9710 Residual Equity Transfers In	113,193.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,778,391.31	1,729,263.61

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	828,826.78	835,229.03
2XX Personal Services - Employee Benefits	121,130.39	122,846.83
3XX Purchased Professional and Technical Services	2,424.35	1,716.26
4XX Purchased Property Services	5,299.81	6,647.20
5XX Other Purchased Services	1,809.82	530.89
6XX Supplies and Materials	117,342.19	100,668.64
7XX Property and Equipment Acquisition	7,000.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	31,000.00	31,495.20
2XX Personal Services - Employee Benefits	6,633.26	6,397.10
6XX Supplies and Materials	2,775.00	5,998.47
222X Educational Media Services		
1XX Personal Services - Salaries	45,799.96	46,450.00
2XX Personal Services - Employee Benefits	0.00	190.53
6XX Supplies and Materials	6,027.52	2,520.88
23XX Support Services - General Administration		
1XX Personal Services - Salaries	28,475.04	28,475.04
2XX Personal Services - Employee Benefits	2,512.76	2,727.75



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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				
			3XX Purchased Professional and Technical Services	0.00	253.00
			5XX Other Purchased Services	16,184.12	14,553.24
			6XX Supplies and Materials	373.50	399.64
			810 Dues and Fees	0.00	4,316.77
			8XX Other Expenditures	4,664.37	10,001.97
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	92,281.96	83,674.50
			2XX Personal Services - Employee Benefits	5,264.78	5,847.93
			6XX Supplies and Materials	3,405.00	2,974.96
	25XX Support Services - Business				
			1XX Personal Services - Salaries	30,390.66	26,176.00
			2XX Personal Services - Employee Benefits	7,760.84	6,249.39
			3XX Purchased Professional and Technical Services	5,300.00	5,120.00
			5XX Other Purchased Services	70.00	0.00
			6XX Supplies and Materials	4,486.95	1,997.53
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	78,958.69	77,951.78
			2XX Personal Services - Employee Benefits	27,336.26	19,382.76
			4XX Purchased Property Services	66,222.32	58,737.06
			6XX Supplies and Materials	9,026.30	5,584.94
			7XX Property and Equipment Acquisition	0.00	20,000.00
			8XX Other Expenditures	1,702.16	2,008.16
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	40,000.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	89,240.82	86,837.72
			2XX Personal Services - Employee Benefits	7,557.63	7,457.28
			3XX Purchased Professional and Technical Services	9,721.83	3,167.23
			5XX Other Purchased Services	0.00	150.00
			6XX Supplies and Materials	1,437.68	1,598.75
	21XX Support Services - Students				
			1XX Personal Services - Salaries	0.00	2,554.80
			2XX Personal Services - Employee Benefits	0.00	1,035.57
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	9,462.47
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,895.90	3,000.90
			2XX Personal Services - Employee Benefits	0.00	16.17
			5XX Other Purchased Services	4,773.57	4,072.80
			6XX Supplies and Materials	697.44	0.00



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Submit ID: 0452-32500928

22 Jefferson County
0452 Clancy Elem

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

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

PRC	Program	Function	Object	2012 Value	2013 Value	
	710	School Sponsored Extracurricular Activities				
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	12,690.00	11,551.25
			2XX	Personal Services - Employee Benefits	0.00	53.47
			5XX	Other Purchased Services	2,635.42	3,425.40
			6XX	Supplies and Materials	700.00	0.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	24,423.13	24,826.33
			2XX	Personal Services - Employee Benefits	2,793.50	1,186.09
			6XX	Supplies and Materials	1,642.94	860.02
			7XX	Property and Equipment Acquisition	10,749.00	0.00
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	0.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,732,443.65</u>	<u>1,738,380.06</u>	

Schedule Of Changes Worksheet

Beginning Fund Balance						194,159.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,729,263.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,738,380.06	(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	176,925.35	Less Last Year	149,048.93	(4b)		27,876.42	
						27,876.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						212,919.00	(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	75,777.47	79,489.36
1190 Penalties and Interest on Taxes	284.37	415.90
1510 Interest Earnings	6.27	2.10
2220 County On-Schedule Trans Reimb	26,149.96	25,145.99
3210 State On-Schedule Trans Reimb	25,473.89	26,714.34
3444 State School Block Grant	7,549.92	8,475.99
3446 SB372 Block Grant Reimbursement	0.00	314.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	135,241.88	140,558.53

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	40,506.67	39,210.91
2XX Personal Services - Employee Benefits	3,700.53	3,632.76
27XX Student Transportation Services		
5XX Other Purchased Services	85,188.43	75,854.92
6XX Supplies and Materials	17,345.22	17,806.71
8XX Other Expenditures	0.00	8,283.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	501.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	147,242.40	144,788.30



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-6,246.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						140,558.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						144,788.30	(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	8,283.00	Less Last Year	0.00	(4b)		8,283.00	
						8,283.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-2,192.91	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	62,248.90	59,867.67
3220 State Food Services Match	0.00	3,842.55
4550 Federal Child Nutrition	37,171.18	30,014.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	99,420.08	93,724.54

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	44,589.18	42,554.18
2XX Personal Services - Employee Benefits	1,025.50	778.80
4XX Purchased Property Services	3,503.15	2,971.80
6XX Supplies and Materials	48,502.56	43,416.32
8XX Other Expenditures	576.26	550.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	98,196.65	90,271.15

Schedule Of Changes Worksheet

Beginning Fund Balance	6,975.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93,724.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	90,271.15	(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)	10,428.94	(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	0.11	11.62
1190 Penalties and Interest on Taxes	0.04	0.00
1510 Interest Earnings	23.00	20.03
6100 Material Prior Period Revenue Adjustments	-1.57	3.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.58	34.75

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance						7,992.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,027.12	(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	25.70	30.73
2240 County Retirement Distribution	207,549.66	264,056.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	207,575.36	264,087.32

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	136,679.24	125,952.58
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,687.20	4,649.30
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,039.45	7,152.33
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,776.08	9,595.50
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	14,251.01	13,136.65
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,885.93	3,947.97
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,316.12	11,246.13
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,373.41	12,929.56
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	437.87	336.39
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,285.23	1,263.91
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,874.84	9,838.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	214,606.38	200,048.40



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						-10,803.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						264,087.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						200,048.40	(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)						53,235.29	(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
119 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	25,000.00
139 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,047.00
329 Resource Transfers Dist/Coops	
3290 State - Other State Grants	4,420.42
5700 Resources Transferred from Other School Districts or Cooperatives	9,011.26
329 Subtotal	13,431.68
389 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	39,834.00
449 Medicaid	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	25,466.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	105,779.36

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

PRC Program Function Object	2013 Value
119 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	17,700.00
2XX Personal Services - Employee Benefits	7,352.48
119 Subtotal	25,052.48
139 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,778.00
319 Miscellaneous State Grant	
329 State Miscellaneous Grants	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	25,222.53
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
2XX Personal Services - Employee Benefits	288.15
319 Subtotal	25,510.68
329 Resource Transfers Dist/Coops	



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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
119 Miscellaneous Direct Federal Grant	25,000.00	25,052.48	-52.48
139 Gifted and Talented	2,047.00	1,778.00	269.00
319 Miscellaneous State Grant	0.00	25,510.68	-25,510.68
329 Resource Transfers Dist/Coops	13,431.68	4,358.49	9,073.19
389 Title I Improving Basic Programs	39,834.00	39,851.14	-17.14
449 Medicaid	25,466.68	0.00	25,466.68
779 IDEA, Part B, Children w/Disabilities	0.00	9,019.05	-9,019.05
Total	105,779.36	105,569.84	209.52



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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
1900 Other Revenue from Local Sources	390.00	0.00
1910 Rentals	0.00	7,010.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	390.00	7,010.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	6,179.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,010.00	(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)	13,189.21	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	2,791.74	2,298.96
6100 Material Prior Period Revenue Adjustments	0.00	0.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,791.74	2,299.01

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
52XX Capital Leases or Long Term Notes with Board of Investments		
840 Principal On Debt	28,840.14	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	550.01	0.00
971 Residual Equity Transfers Out	84,295.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	113,685.97	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	917,007.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,299.01	(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)
Total	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Total	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	919,306.67	(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
1110 District Tax Levy	17,278.99	18,232.47
1190 Penalties and Interest on Taxes	65.65	95.41
3281 State Technology Aid	1,800.25	1,771.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,144.89	20,099.00

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	240.00	577.50
6XX Supplies and Materials	17,516.41	9,920.30
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	9,493.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,756.41	19,991.39

Schedule Of Changes Worksheet

Beginning Fund Balance	17,167.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,099.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,991.39	(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 19,043.39 Less Last Year 17,077.41	(4b)	1,965.98
Ending Fund Balance (1 + 2 - 3 + 4)	1,965.98	(4)
	19,240.96	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

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

PRC Revenue	2012 Value	2013 Value
3445 State Combined Fund School Block Grant	1,077.13	1,913.05
3447 SB372 Combined Block Grant Reimbursement	0.00	284.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,077.13	2,197.25

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	10,562.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,197.25	(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)	12,760.15	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	59,233.62	6,658.36
1190 Penalties and Interest on Taxes	796.95	681.00
1510 Interest Earnings	181.82	11.34
3120 State Guaranteed Tax Base Aid	12,556.84	0.00
9710 Residual Equity Transfers In	84,295.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157,065.05	7,350.70

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	6,312.11	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	113,193.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	119,505.11	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		326.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,350.70	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		7,677.27	(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	0.00	21,016.87
1XXX Revenues from Student Activities	77,986.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,986.70	21,016.87

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	0.00	22,235.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	53,593.72	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,593.72	22,235.00

Schedule Of Changes Worksheet

Beginning Fund Balance		52,628.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		21,016.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		22,235.00	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		51,410.07	(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	48,382.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	873,736.11	762,715.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,168.49	21,714.60
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	50,822.05	43,333.42
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	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	41,135.62
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	41,135.62

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,710.96
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	59,234.99
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	112,263.82
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

FY2012-13

Submit ID: 0452-32500928

22 Jefferson County

0452 Clancy Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	86,837.72	0.00	0.00	0.00	
280	1XXX	2XX	7,457.28	0.00	0.00	0.00	
280	1XXX	3XX	3,167.23	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	150.00	0.00	0.00	0.00	
280	1XXX	6XX	1,598.75	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	2,554.80	0.00	0.00	0.00	
280	21XX	2XX	1,035.57	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	9,462.47	0.00	0.00	0.00	
Totals			112,263.82	0.00	0.00	0.00	112,263.82

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

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



Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	27,000.00	0.00	0.00	0.00	27,000.00
Land Improvements	372,955.00	0.00	0.00	0.00	372,955.00
Buildings	3,977,347.00	0.00	0.00	0.00	3,977,347.00
Machinery and Equipment	276,612.00	0.00	20,000.00	0.00	296,612.00
Totals at Historical Cost	4,653,914.00	0.00	20,000.00	0.00	4,673,914.00
Less Accumulated Depreciation For:					
Improvement Accum	293,368.50	0.00	18,238.75	0.00	311,607.25
Building Accum	1,733,392.57	-1,736.00	82,526.57	0.00	1,814,183.14
Machinery and Equipment Accum	283,194.20	-29,816.00	8,542.00	0.00	261,920.20
Total Accumulated Depreciation	2,309,955.27	-31,552.00	109,307.32	0.00	2,387,710.59
Governmental Activities, Capital Assets, net	2,343,958.73	31,552.00	-89,307.32	0.00	2,286,203.41

* 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)	94,315.69	0.00	0.00
General Administration (23XX)	1,275.00	0.00	0.00
Operations and Maintenance (26XX)	11,425.16	0.00	0.00
Food Service (31XX)	673.66	0.00	0.00
Total Depreciation for FY2013	107,689.51	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	160,193.20	10,898.58	0.00	0.00	171,091.78	0.00	171,091.78
Total Governmental Activity							
Long-Term Liabilities	160,193.20	10,898.58	0.00	0.00	171,091.78	0.00	171,091.78

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

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