



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0797-34894366**

**44 Rosebud County  
0797 Colstrip 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:** Joanne Schrupp

**Phone #:** (406) 748-4699

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Jose Ortiz

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Joby Parker

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**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 #
000	Local	LOCAL		
001	Title I, Part A, Improvement Grants	FEDERAL		84.010
204	Miscellaneous State Grant	STATE		State
279	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A103782	84.358A
327	Advancing Agriculture Education Program	STATE	327	NA
365	State OTO Indian Education for All	STATE	365	state
501	Touch The Future	LOCAL		
618	Vo Ed Carl Perkins Basic Grant	FEDERAL	4407978110BG	84.048A
622	Vo Ed Agriculture	STATE	391	State
632	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
642	Vo Ed Family & Consumer Science	STATE	642	State
652	Vo Ed Business/Marketing	STATE	396	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	384,369.27	54,154.93	169,663.94	
02	Taxes Receivable - Real and Personal (120-149)	796.14	85.67	104.30	
03	Taxes Receivable - Protested (150-159)	1,545.20	98.28	105.20	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	386,710.61	54,338.88	169,873.44	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,341.34	183.95	209.50	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,341.34	183.95	209.50	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	384,369.27	54,154.93	169,663.94	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	384,369.27	54,154.93	169,663.94	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	386,710.61	54,338.88	169,873.44	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		140,861.80	24,927.08	95,719.74
02	Taxes Receivable - Real and Personal (120-149)				51.25
03	Taxes Receivable - Protested (150-159)				106.34
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,048.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		140,861.80	25,975.08	95,877.33
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				157.59
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				157.59
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		140,861.80	25,975.08	95,719.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>		140,861.80	25,975.08	95,719.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		140,861.80	25,975.08	95,877.33



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,690.44		7,346.68	22,945.01
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)	6,350.15			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	25,040.59		7,346.68	22,945.01
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	25,040.59		7,346.68	22,945.01
52	<b>TOTAL FUND BALANCE/EQUITY</b>	25,040.59		7,346.68	22,945.01
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	25,040.59		7,346.68	22,945.01



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,405,814.59	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,405,814.59	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,405,814.59	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,405,814.59	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,405,814.59	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	203,000.11	119,919.31		
02	Taxes Receivable - Real and Personal (120-149)	174.64			
03	Taxes Receivable - Protested (150-159)	357.57			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	203,532.32	119,919.31		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	532.21			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	532.21			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	203,000.11	119,919.31		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	203,000.11	119,919.31		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	203,532.32	119,919.31		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	50,404.03	282,842.00		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	50,404.03	282,842.00		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	50,404.03	282,842.00		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	50,404.03	282,842.00		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	50,404.03	282,842.00		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			135,370.06	70,070.09
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			41,204.02	
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)				6,565.00
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			176,574.08	76,635.09
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			176,574.08	76,635.09
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			176,574.08	76,635.09
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			176,574.08	76,635.09



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,659.73		227,872.69	2,042.26
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	29,659.73		227,872.69	2,042.26
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	29,659.73		227,872.69	2,042.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	29,659.73		227,872.69	2,042.26
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	29,659.73		227,872.69	2,042.26



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	198,025.52			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	198,025.52			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	198,025.52			
35	<b>TOTAL LIABILITIES</b>	198,025.52			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	198,025.52			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		322.61		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		322.61		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		322.61		
35	<b>TOTAL LIABILITIES</b>		322.61		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		322.61		



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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	533,945.12	662,114.94
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	61,196.40	97,500.51
1123 Coal Gross Proceeds	606,841.44	416,996.95
1190 Penalties and Interest on Taxes	44.17	30.22
1510 Interest Earnings	3,677.63	2,357.59
1900 Other Revenue from Local Sources	10.88	20.00
1945 Fees - Users/Resale of Supplies	681.89	517.00
3110 Direct State Aid	756,999.33	739,322.80
3111 Quality Educator	75,365.55	77,266.80
3112 At Risk Student	3,014.35	3,036.22
3113 Indian Education For All	4,671.60	4,406.40
3114 American Indian Achievement Gap	13,600.00	12,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	55,594.81	60,785.69
3444 State School Block Grant	625,579.08	626,164.18
3446 SB372 Block Grant Reimbursement	0.00	217.71
6100 Material Prior Period Revenue Adjustments	0.00	-22,647.67
7810 Education Jobs Fund	887.83	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,742,110.08</b>	<b>2,680,889.34</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,008,944.53	990,578.13
2XX Personal Services - Employee Benefits	107,186.03	97,587.14
3XX Purchased Professional and Technical Services	4,510.00	2,480.30
5XX Other Purchased Services	3,694.33	1,644.14
6XX Supplies and Materials	30,777.58	38,110.89
810 Dues and Fees	986.38	984.34
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	66,722.74	68,351.90
2XX Personal Services - Employee Benefits	9,424.03	9,568.27
5XX Other Purchased Services	170.68	216.52
6XX Supplies and Materials	310.90	653.34
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	36,372.59	41,128.16
2XX Personal Services - Employee Benefits	3,688.54	4,694.00
5XX Other Purchased Services	5,255.26	4,654.45
6XX Supplies and Materials	2,477.64	3,107.05
810 Dues and Fees	276.00	207.60



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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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			1XX Personal Services - Salaries	30,230.45	61,368.00
			2XX Personal Services - Employee Benefits	4,283.18	8,684.55
			6XX Supplies and Materials	5,975.83	5,244.30
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	48,769.70	39,585.15
			2XX Personal Services - Employee Benefits	4,466.58	4,573.13
			3XX Purchased Professional and Technical Services	4,023.80	2,379.62
			5XX Other Purchased Services	8,688.35	8,834.65
			6XX Supplies and Materials	3,439.31	3,251.22
			810 Dues and Fees	3,711.60	5,766.80
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	122,961.71	128,488.89
			2XX Personal Services - Employee Benefits	18,172.80	18,976.94
			3XX Purchased Professional and Technical Services	76.12	0.00
			5XX Other Purchased Services	13,054.10	15,896.03
			6XX Supplies and Materials	6,416.02	6,073.64
			810 Dues and Fees	1,279.00	1,184.00
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	68,971.70	62,818.99
			2XX Personal Services - Employee Benefits	6,127.33	3,530.78
			3XX Purchased Professional and Technical Services	3,870.40	9,394.90
			5XX Other Purchased Services	1,324.55	1,277.23
			6XX Supplies and Materials	7,144.83	2,428.68
			810 Dues and Fees	155.78	104.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	160,611.27	140,737.02
			2XX Personal Services - Employee Benefits	37,224.85	28,567.66
			3XX Purchased Professional and Technical Services	2,415.05	2,473.72
			4XX Purchased Property Services	152,688.12	126,826.91
			5XX Other Purchased Services	20,484.66	23,927.98
			6XX Supplies and Materials	68,362.87	61,246.51
			810 Dues and Fees	72.00	254.00
	<b>27XX Student Transportation Services</b>				
			4XX Purchased Property Services	453.27	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	130,217.01	150,706.71
			2XX Personal Services - Employee Benefits	24,752.96	25,259.80
			5XX Other Purchased Services	1,363.33	1,192.30
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	19,714.09	14,073.60
			2XX Personal Services - Employee Benefits	210.52	182.87



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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
	<b>280 Special Education - Local and State</b>				
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	6,288.92	5,738.29
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	5,293.91	5,520.99
			2XX Personal Services - Employee Benefits	65.87	63.08
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services	88.00	88.00
			6XX Supplies and Materials	3,060.00	2,082.70
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	40,508.86	40,132.06
			2XX Personal Services - Employee Benefits	2,497.46	5,815.69
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,047.68	9,807.19
			2XX Personal Services - Employee Benefits	189.91	482.71
			5XX Other Purchased Services	2,000.00	0.00
			6XX Supplies and Materials	3,600.73	3,928.19
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	48,574.22	51,101.18
			2XX Personal Services - Employee Benefits	1,073.54	1,048.97
			3XX Purchased Professional and Technical Services	89.00	142.00
			5XX Other Purchased Services	22,428.91	19,027.77
			6XX Supplies and Materials	3,879.31	1,697.84
			810 Dues and Fees	3,487.00	2,923.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	21,468.66	17,605.01
			2XX Personal Services - Employee Benefits	1,330.63	927.77
			5XX Other Purchased Services	1,000.00	0.00
			6XX Supplies and Materials	14,964.37	14,116.74
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	117,154.22	118,989.10
			2XX Personal Services - Employee Benefits	2,374.70	2,394.03
			3XX Purchased Professional and Technical Services	3,836.94	3,439.35
			5XX Other Purchased Services	34,918.26	61,210.46
			6XX Supplies and Materials	16,672.74	11,447.72
			810 Dues and Fees	7,228.86	11,425.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			



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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
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	60,952.22	63,859.07
			2XX Personal Services - Employee Benefits	13,824.45	13,447.27
			5XX Other Purchased Services	185.98	59.30
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	5,800.00	2,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,710,395.72	2,700,297.29

### Schedule Of Changes Worksheet

Beginning Fund Balance					403,777.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,680,889.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,700,297.29	(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)					384,369.27	(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	25,622.46	82,412.92
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,999.47	22,055.92
1123 Coal Gross Proceeds	36,190.82	20,008.54
1190 Penalties and Interest on Taxes	2.42	2.24
1510 Interest Earnings	136.25	229.75
1900 Other Revenue from Local Sources	690.61	0.00
2220 County On-Schedule Trans Reimb	21,819.54	23,173.10
3210 State On-Schedule Trans Reimb	21,819.56	23,173.10
3444 State School Block Grant	21,632.14	21,660.21
3446 SB372 Block Grant Reimbursement	0.00	10.44
6100 Material Prior Period Revenue Adjustments	0.00	-2,084.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>131,913.27</b>	<b>190,641.26</b>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	78,828.05	74,861.91
2XX Personal Services - Employee Benefits	12,809.13	13,446.42
3XX Purchased Professional and Technical Services	0.00	1,041.50
4XX Purchased Property Services	23,778.13	11,882.38
5XX Other Purchased Services	4,379.46	5,496.28
6XX Supplies and Materials	37,793.07	49,919.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>157,587.84</b>	<b>156,647.98</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						20,161.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						190,641.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						156,647.98	(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)						54,154.93	(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	91,917.42	80,739.43
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	13,031.03
1123 Coal Gross Proceeds	0.00	71,928.82
1190 Penalties and Interest on Taxes	1.80	3.74
1510 Interest Earnings	1,967.38	1,004.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	93,886.60	166,707.10

### 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		
6XX Supplies and Materials	0.00	14,659.60
7XX Property and Equipment Acquisition	137,700.00	169,045.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	137,700.00	183,704.60

### Schedule Of Changes Worksheet

Beginning Fund Balance	186,661.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	166,707.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	183,704.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	169,663.94	(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	876.54	621.82
1900 Other Revenue from Local Sources	0.00	14.17
2240 County Retirement Distribution	328,862.26	326,156.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>329,738.80</b>	<b>326,791.99</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	162,661.07	159,569.13
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	11,138.67	11,373.19
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	5,465.97	6,058.60
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	12,633.60	17,206.40
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	7,038.23	6,092.84
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	17,588.62	18,420.98
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	9,840.72	9,101.95
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	21,397.24	23,970.99
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	11,327.95	10,994.09
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	19,080.35	22,194.17
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	3,738.49	2,174.67
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	2,245.47	2,293.83
<b>365 Indian Education for All - OTO &amp; Ongoing</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	814.72	850.11
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		



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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
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	7,993.84	6,976.49
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	436.58	1,255.33
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	6,630.11	7,058.85
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	3,450.04	2,389.09
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	15,079.12	14,565.91
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			2XX Personal Services - Employee Benefits	197.71	224.51
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	8,273.87	8,703.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				327,032.37	331,474.37

### Schedule Of Changes Worksheet

Beginning Fund Balance					145,544.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					326,791.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					331,474.37	(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)					140,861.80	(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
<b>000 Local</b>	
1900 Other Revenue from Local Sources	1,632.71
1945 Fees - Users/Resale of Supplies	475.00
<b>000 Subtotal</b>	2,107.71
<b>001 Title I, Part A, Improvement Grants</b>	
1900 Other Revenue from Local Sources	35.00
<b>204 Miscellaneous State Grant</b>	
3290 State - Other State Grants	4,627.42
<b>279 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,535.00
<b>327 Advancing Agriculture Education Program</b>	
3270 State - Advancing Agriculture Education	200.00
<b>501 Touch The Future</b>	
1920 Contributions/Donations from Private Sources	1,027.40
<b>618 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,039.00
<b>622 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	3,066.00
<b>632 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	806.00
<b>642 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,074.00
<b>652 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	2,640.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46,157.53

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

PRC Program Function Object	2013 Value
<b>279 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	392.50
2XX Personal Services - Employee Benefits	51.53
5XX Other Purchased Services	176.13
6XX Supplies and Materials	20,914.84
<b>279 Subtotal</b>	21,535.00



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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
501	Touch The Future			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			8XX Other Expenditures	1,000.00
618	Vo Ed Carl Perkins Basic Grant			
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX Instruction			
			5XX Other Purchased Services	1,234.60
			6XX Supplies and Materials	7,804.40
			<b>618 Subtotal</b>	9,039.00
632	Vo Ed Tech Ed/Industrial Arts			
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX Instruction			
			6XX Supplies and Materials	1,387.12
652	Vo Ed Business/Marketing			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
			6XX Supplies and Materials	307.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				33,269.07

### Schedule Of Changes Worksheet

Beginning Fund Balance	13,086.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,157.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,269.07	(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)	25,975.08	(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
000 Local	2,107.71	0.00	2,107.71
001 Title I, Part A, Improvement Grants	35.00	0.00	35.00
204 Miscellaneous State Grant	4,627.42	0.00	4,627.42
279 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	21,535.00	21,535.00	0.00
327 Advancing Agriculture Education Program	200.00	0.00	200.00
501 Touch The Future	1,027.40	1,000.00	27.40
618 Vo Ed Carl Perkins Basic Grant	9,039.00	9,039.00	0.00
622 Vo Ed Agriculture	3,066.00	0.00	3,066.00
632 Vo Ed Tech Ed/Industrial Arts	806.00	1,387.12	-581.12
642 Vo Ed Family & Consumer Science	1,074.00	0.00	1,074.00
652 Vo Ed Business/Marketing	2,640.00	307.95	2,332.05
<b>Total</b>	<b>46,157.53</b>	<b>33,269.07</b>	<b>12,888.46</b>



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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	51,995.50	36,942.21
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,420.26	33,831.83
1123 Coal Gross Proceeds	25,850.28	40,651.79
1190 Penalties and Interest on Taxes	2.67	2.25
1340 Fees for Adult Education	5,742.00	4,289.50
1510 Interest Earnings	516.76	376.86
6100 Material Prior Period Revenue Adjustments	0.00	-2,603.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>90,527.47</b>	<b>113,490.58</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	60,697.44	52,234.68
2XX Personal Services - Employee Benefits	5,356.22	5,145.34
3XX Purchased Professional and Technical Services	0.00	2,001.47
4XX Purchased Property Services	38.00	1,352.02
5XX Other Purchased Services	16,495.72	13,772.67
6XX Supplies and Materials	4,657.57	2,418.72
810 Dues and Fees	70.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>87,314.95</b>	<b>76,924.90</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						59,154.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						113,490.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,924.90	(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)						95,719.74	(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
1311 Driver's Education Fees	7,110.00	8,850.00
1510 Interest Earnings	202.35	178.66
3260 State Driver's Education Reimbursement	5,083.35	6,350.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,395.70	15,378.81

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	7,538.91	9,998.92
2XX Personal Services - Employee Benefits	38.11	38.45
5XX Other Purchased Services	1,000.00	1,484.17
6XX Supplies and Materials	1,069.43	1,339.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,646.45	12,860.79

### Schedule Of Changes Worksheet

Beginning Fund Balance	22,522.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,378.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,860.79	(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)	25,040.59	(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	197.43	107.26
1900 Other Revenue from Local Sources	2,363.50	1,885.00
1910 Rentals	39,405.21	38,810.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	41,966.14	40,803.18

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,623.13	0.00
2XX Personal Services - Employee Benefits	48.77	0.00
<b>8XX Community Services Programs</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	23,441.41	25,123.16
5XX Other Purchased Services	11,113.90	11,978.91
6XX Supplies and Materials	3,470.60	3,541.33
8XX Other Expenditures	620.00	420.00
<b>33XX Community Services</b>		
1XX Personal Services - Salaries	0.00	2,235.64
2XX Personal Services - Employee Benefits	0.00	28.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	40,317.81	43,327.67



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						9,871.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,803.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,327.67	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,346.68	(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	321.04	224.88
5300 Operating Transfers from Other Funds	5,800.00	2,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,121.04</b>	<b>2,724.88</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	6,983.60	5,260.87
2XX Personal Services - Employee Benefits	35.30	9.03
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	321.13	0.00
2XX Personal Services - Employee Benefits	1.63	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	1,675.50	4,413.65
2XX Personal Services - Employee Benefits	104.40	133.86
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	0.00	1,781.19
2XX Personal Services - Employee Benefits	0.00	29.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>9,121.56</b>	<b>11,628.24</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	31,848.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,724.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,628.24	(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)	22,945.01	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	15,987.58	11,935.12
1900 Other Revenue from Local Sources	2,096.68	210.72
4820 Federal Impact Aid - Title VIII	79,965.81	63,855.93
5200 Sale or Compensation for Loss of Assets	0.00	850.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>98,050.07</b>	<b>76,851.77</b>

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	5,765.72	5,999.30
2XX Personal Services - Employee Benefits	89.88	25.07
3XX Purchased Professional and Technical Services	1,195.10	4,913.23
4XX Purchased Property Services	48.00	0.00
5XX Other Purchased Services	153.83	0.00
6XX Supplies and Materials	4,068.07	85,102.89
7XX Property and Equipment Acquisition	0.00	5,080.00
810 Dues and Fees	362.00	1,552.60
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	8,950.60	8,272.50
2XX Personal Services - Employee Benefits	130.99	123.29
3XX Purchased Professional and Technical Services	1,050.00	0.00
5XX Other Purchased Services	4,481.85	2,901.58
6XX Supplies and Materials	63.78	0.00
<b>221X Improvement of Instruction Services</b>		
1XX Personal Services - Salaries	1,361.21	592.74
2XX Personal Services - Employee Benefits	6.90	2.45
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	386.10	1,285.14
2XX Personal Services - Employee Benefits	1.95	4.61
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	434.92
2XX Personal Services - Employee Benefits	0.00	0.58
5XX Other Purchased Services	83.27	83.42
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	122.54	124.75
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	0.00	30,765.54
2XX Personal Services - Employee Benefits	0.00	511.95
4XX Purchased Property Services	51,460.54	90,514.65



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
			7XX Property and Equipment Acquisition	15,857.60	0.00
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	0.00	2,682.00
			2XX Personal Services - Employee Benefits	0.00	10.93
			4XX Purchased Property Services	0.00	9,406.76
	<b>280 Special Education - Local and State</b>				
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	14,092.26	0.00
			2XX Personal Services - Employee Benefits	71.23	0.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	15,135.65	15,489.55
			2XX Personal Services - Employee Benefits	1,822.33	1,869.68
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	4,246.81	4,910.04
			2XX Personal Services - Employee Benefits	252.39	253.62
			6XX Supplies and Materials	6,365.22	6,137.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				137,625.82	279,051.53

### Schedule Of Changes Worksheet

Beginning Fund Balance					1,608,014.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,851.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					279,051.53	(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)					1,405,814.59	(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	183,975.06	124,576.06
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	26,467.20	94,620.00
1123 Coal Gross Proceeds	32,313.20	143,866.86
1190 Penalties and Interest on Taxes	7.38	7.49
1510 Interest Earnings	1,840.26	909.04
3281 State Technology Aid	1,924.83	1,854.05
6100 Material Prior Period Revenue Adjustments	0.00	-10,187.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	246,527.93	355,646.36

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	55,178.60	54,959.05
2XX Personal Services - Employee Benefits	1,578.53	1,502.57
3XX Purchased Professional and Technical Services	50,893.49	72,476.92
4XX Purchased Property Services	184.00	1,190.83
5XX Other Purchased Services	11,645.92	10,947.82
6XX Supplies and Materials	93,172.48	124,720.26
7XX Property and Equipment Acquisition	82,377.02	29,249.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	295,030.04	295,046.95



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						142,400.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						355,646.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						295,046.95	(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)						203,000.11	(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	254.69	705.88
1900 Other Revenue from Local Sources	1,681.80	6.00
3445 State Combined Fund School Block Grant	58,328.43	58,688.09
3447 SB372 Combined Block Grant Reimbursement	0.00	133.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>60,264.92</b>	<b>59,533.79</b>

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

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

### Schedule Of Changes Worksheet

Beginning Fund Balance		60,385.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		59,533.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		119,919.31	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	513.29	328.51
5200 Sale or Compensation for Loss of Assets	0.00	51,178.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	513.29	51,506.74

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

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	0.00	1,290.23
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	0.00	1,375.04
4XX Purchased Property Services	0.00	40,554.45
6XX Supplies and Materials	0.00	10,483.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	53,702.93

### Schedule Of Changes Worksheet

Beginning Fund Balance	52,600.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,506.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,702.93	(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)
	50,404.03	(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	0.46	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,425.29	0.00
1190 Penalties and Interest on Taxes	0.27	0.00
1510 Interest Earnings	2,915.69	2,247.41
1900 Other Revenue from Local Sources	5,000.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-11,673.67

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	11,341.71	-9,426.26
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	1,430.00	3,150.00
6XX Supplies and Materials	0.00	3,305.14
<b>4XXX Facilities Acquisition and Construction Services</b>		
3XX Purchased Professional and Technical Services	2,569.90	699.50

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,999.90	7,154.64
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### Schedule Of Changes Worksheet

Beginning Fund Balance	299,422.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-9,426.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,154.64	(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)	282,842.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 74 - Purchasing Internal Service Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	1,330.09	1,023.35
1970 Services Provided Other Funds	35,376.76	33,903.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	36,706.85	34,926.46

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
6XX Supplies and Materials	35,666.34	37,280.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	35,666.34	37,280.73

#### Schedule Of Changes Worksheet

Beginning Fund Balance	178,928.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,926.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,280.73	(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)	176,574.08	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 75 - Central Transportation Internal Service Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	543.24	493.25
1970 Services Provided Other Funds	9,510.95	8,586.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,054.19	9,079.63

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
7XX Property and Equipment Acquisition	12,533.34	12,533.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,533.34	12,533.32

#### Schedule Of Changes Worksheet

Beginning Fund Balance	80,088.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,079.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,533.32	(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)	76,635.09	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	268.96	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	268.96	0.00

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

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	2,272.59	7,738.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,272.59	7,738.49

### Schedule Of Changes Worksheet

Beginning Fund Balance		7,738.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,738.49	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	288.57	225.55
1920 Contributions/Donations from Private Sources	1,000.00	1,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,288.57	1,225.55

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	1,000.00	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,000.00	1,000.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	29,434.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,225.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,659.73	(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	327,645.37	249,254.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	327,645.37	249,254.53

### 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	329,064.77	251,577.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	329,064.77	251,577.96

### Schedule Of Changes Worksheet

Beginning Fund Balance	230,196.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	249,254.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	251,577.96	(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)	227,872.69	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	20.50	14.87
1920 Contributions/Donations from Private Sources	3,000.00	3,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,020.50	3,014.87

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	3,319.34	2,501.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,319.34	2,501.95

#### Schedule Of Changes Worksheet

Beginning Fund Balance		1,529.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,014.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,501.95	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,042.26	(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	99,482.00	102,203.00
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	1,154,181.59	1,011,697.19
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,563.24	93,844.25
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,494.54	1,417.40
XX	XXX 26XX 41X	Energy Utility Services	160,808.13	0.00
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	1,620.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,076.91
b. Related Services Block Grant Entitlement	10,358.28
c. Total Entitlements Subject to Reversion	41,435.19

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	55,108.80
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	214,512.80
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	150,706.71	0.00	0.00	0.00
280	1XXX	2XX	25,259.80	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	1,192.30	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	14,073.60	0.00	0.00	0.00
280	21XX	2XX	182.87	0.00	0.00	0.00
280	21XX	3XX	5,738.29	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	15,489.55
280	24XX	2XX	0.00	0.00	0.00	1,869.68
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			197,153.57	0.00	0.00	214,512.80

*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.



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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	1,237,667.00	0.00	0.00	0.00	1,237,667.00
Land Improvements	425,371.86	0.00	0.00	0.00	425,371.86
Buildings	24,995,549.70	0.00	0.00	0.00	24,995,549.70
Machinery and Equipment	3,835,032.67	0.00	621,639.00	321,687.00	4,134,984.67
Totals at Historical Cost	30,493,621.23	0.00	621,639.00	321,687.00	30,793,573.23
Less Accumulated Depreciation For:					
Improvement Accum	134,125.56	0.00	16,176.83	0.00	150,302.39
Building Accum	13,918,067.67	0.00	553,684.80	0.00	14,471,752.47
Machinery and Equipment Accum	2,638,860.12	0.00	173,600.04	0.00	2,812,460.16
Total Accumulated Depreciation	16,691,053.35	0.00	743,461.67	0.00	17,434,515.02
Governmental Activities, Capital Assets, net	13,802,567.88	0.00	-121,822.67	321,687.00	13,359,058.21

\* 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.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2013			

\*\*\* Has comment.



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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	334,552.02	0.00	0.00	38,648.71	295,903.31	295,903.31	0.00
Total Governmental Activity							
Long-Term Liabilities	334,552.02	0.00	0.00	38,648.71	295,903.31	295,903.31	0.00

\* 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.