



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0848-68965433**

**48 Stillwater County  
0848 Columbus 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:** Merridy Gauthier

**Phone #:** (406) 322-5373

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

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

**Chair, Board of Trustees:** Joe Morse

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

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

**County Superintendent:** Judy Martin

\_\_\_\_\_  
(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

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
146	Title II Part A	FEDERAL	Federal	84.367
223	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
311	Title I Improving Basic Programs	FEDERAL	FEDERAL	84.010A
335	Medicaid	STATE	STATE	State
366	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state
367	State OTO FullTime Kindergarten Startup	STATE	480848	state
465	Contracts with OPI	FEDERAL		84.010
898	Misc Revenue	LOCAL	Local	



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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)	304,026.05	111,209.14	319,268.54	4,746.84
02	Taxes Receivable - Real and Personal (120-149)	14,532.66	1,293.04	1,084.06	
03	Taxes Receivable - Protested (150-159)	20,517.24	1,760.18	1,534.29	
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>	339,075.95	114,262.36	321,886.89	4,746.84
<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)	35,049.90	3,053.22	2,618.35	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	35,049.90	3,053.22	2,618.35	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	304,026.05	111,209.14	319,268.54	4,746.84
52	<b>TOTAL FUND BALANCE/EQUITY</b>	304,026.05	111,209.14	319,268.54	4,746.84
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	339,075.95	114,262.36	321,886.89	4,746.84



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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)	40,307.30	197,178.06	5,956.96	63,023.47
02	Taxes Receivable - Real and Personal (120-149)	40.53			154.11
03	Taxes Receivable - Protested (150-159)	95.20			180.77
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,752.16	
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>	40,443.03	197,178.06	8,709.12	63,358.35
<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)	135.73			334.88
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	135.73			334.88
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	40,307.30	197,178.06	8,709.12	63,023.47
52	<b>TOTAL FUND BALANCE/EQUITY</b>	40,307.30	197,178.06	8,709.12	63,023.47
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	40,443.03	197,178.06	8,709.12	63,358.35



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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)				4,642.42
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				4,642.42
<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				4,642.42
52	<b>TOTAL FUND BALANCE/EQUITY</b>				4,642.42
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				4,642.42



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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)	266,220.32	143.28		
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>	266,220.32	143.28		
<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	266,220.32	143.28		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	266,220.32	143.28		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	266,220.32	143.28		



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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)	10,140.38	32,102.43		24,466.88
02	Taxes Receivable - Real and Personal (120-149)				1,765.24
03	Taxes Receivable - Protested (150-159)				2,745.81
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>	10,140.38	32,102.43		28,977.93
<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)				4,511.05
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				4,511.05
<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	10,140.38	32,102.43		24,466.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,140.38	32,102.43		24,466.88
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,140.38	32,102.43		28,977.93



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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)	32,569.89	19,813.03		
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>	32,569.89	19,813.03		
<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	32,569.89	19,813.03		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	32,569.89	19,813.03		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	32,569.89	19,813.03		



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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)				
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)				
41	Unrestricted Net Assets (940)				
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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## 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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## 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))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		20,293.98		
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>		20,293.98		
<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		20,293.98		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		20,293.98		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		20,293.98		



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## Balance Sheet

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)	224,021.94	192,138.27		
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>	224,021.94	192,138.27		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	224,021.94	192,138.27		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	224,021.94	192,138.27		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	224,021.94	192,138.27		



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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)				
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 - E (94)	Cafeteria/Flex Plan Fund (95)		
<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	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
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	1,117,496.94	1,157,194.46
1190 Penalties and Interest on Taxes	1,560.00	1,562.78
1510 Interest Earnings	2,189.18	1,410.31
1900 Other Revenue from Local Sources	34.69	659.84
3110 Direct State Aid	1,127,177.34	1,141,625.48
3111 Quality Educator	101,146.50	101,146.50
3112 At Risk Student	6,439.24	5,894.10
3113 Indian Education For All	9,384.00	9,322.80
3114 American Indian Achievement Gap	800.00	2,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	85,391.11	73,180.25
3120 State Guaranteed Tax Base Aid	210,643.30	200,969.56
3444 State School Block Grant	120,513.13	127,545.62
3446 SB372 Block Grant Reimbursement	0.00	3,622.89
7810 Education Jobs Fund	1,321.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,784,097.42</b>	<b>2,826,334.59</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	1,133,523.78	1,193,808.00
2XX Personal Services - Employee Benefits	205,665.17	223,433.39
3XX Purchased Professional and Technical Services	5,663.06	974.77
4XX Purchased Property Services	871.50	0.00
5XX Other Purchased Services	624.64	1,161.24
6XX Supplies and Materials	95,130.52	59,706.34
7XX Property and Equipment Acquisition	0.00	11,040.00
810 Dues and Fees	300.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	69,330.84	70,240.00
2XX Personal Services - Employee Benefits	9,797.01	8,847.96
6XX Supplies and Materials	777.65	488.45
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	118,001.14	118,994.73
2XX Personal Services - Employee Benefits	11,888.55	15,146.54
3XX Purchased Professional and Technical Services	95,976.38	33,675.00
5XX Other Purchased Services	3,152.24	8,519.63
6XX Supplies and Materials	47,487.90	13,305.74
810 Dues and Fees	0.00	80.00
<b>23XX Support Services - General Administration</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
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	44,955.16	45,460.80
			2XX Personal Services - Employee Benefits	3,236.14	3,886.17
			3XX Purchased Professional and Technical Services	3,947.95	3,460.56
			5XX Other Purchased Services	5,295.30	5,494.27
			6XX Supplies and Materials	2,646.42	632.10
			810 Dues and Fees	3,889.70	5,003.52
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	188,474.99	193,968.15
			2XX Personal Services - Employee Benefits	43,737.71	45,614.74
			3XX Purchased Professional and Technical Services	196.00	3,696.50
			4XX Purchased Property Services	2,793.00	1,306.50
			5XX Other Purchased Services	7,929.54	5,724.71
			6XX Supplies and Materials	9,844.70	22,060.30
			7XX Property and Equipment Acquisition	0.00	8,015.00
			810 Dues and Fees	1,942.50	1,880.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	23,683.84	27,120.36
			2XX Personal Services - Employee Benefits	3,877.48	3,938.68
			3XX Purchased Professional and Technical Services	5,660.69	3,256.36
			5XX Other Purchased Services	9,625.21	12,927.11
			6XX Supplies and Materials	2,227.64	3,340.55
			810 Dues and Fees	403.00	35.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	104,778.48	124,021.30
			2XX Personal Services - Employee Benefits	32,752.00	30,970.59
			3XX Purchased Professional and Technical Services	44,282.14	19,467.48
			4XX Purchased Property Services	115,212.32	112,002.52
			5XX Other Purchased Services	20,943.49	12,500.00
			6XX Supplies and Materials	42,723.68	29,584.83
			7XX Property and Equipment Acquisition	0.00	18,302.36
			810 Dues and Fees	375.00	392.50
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	8,015.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	155,696.02	188,374.23
			2XX Personal Services - Employee Benefits	21,905.31	29,110.14
			3XX Purchased Professional and Technical Services	0.00	855.00
			4XX Purchased Property Services	574.39	0.00
			6XX Supplies and Materials	13,264.52	5,263.03
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	7,617.32	7,530.02



# Trustees' Financial Summary

FY2012-13

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48 Stillwater County  
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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>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	13,057.16	13,328.00
			2XX Personal Services - Employee Benefits	2,239.00	2,277.23
			4XX Purchased Property Services	0.00	219.30
			6XX Supplies and Materials	4,871.32	1,633.19
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	2,159.00	2,199.00
			2XX Personal Services - Employee Benefits	11.64	13.60
			4XX Purchased Property Services	0.00	2,807.53
			6XX Supplies and Materials	0.00	25.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	22,331.98	26,692.12
			2XX Personal Services - Employee Benefits	271.38	342.74
			6XX Supplies and Materials	3,298.07	3,656.88
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	1,335.44	2,009.67
			4XX Purchased Property Services	601.29	0.00
			6XX Supplies and Materials	5,731.42	5,221.94
			810 Dues and Fees	115.00	115.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				2,786,719.72	2,795,158.37



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

### 01 - General Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						272,849.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,826,334.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,795,158.37	(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)						304,026.05	(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	100,277.83	103,466.60
1190 Penalties and Interest on Taxes	128.67	135.02
1510 Interest Earnings	283.42	296.78
1900 Other Revenue from Local Sources	0.00	20.00
2220 County On-Schedule Trans Reimb	40,624.95	41,523.03
3210 State On-Schedule Trans Reimb	40,624.95	41,523.04
3444 State School Block Grant	4,449.09	5,080.97
3446 SB372 Block Grant Reimbursement	0.00	325.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>186,388.91</b>	<b>192,370.96</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>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	97,839.89	94,017.63
2XX Personal Services - Employee Benefits	7,785.12	4,797.37
3XX Purchased Professional and Technical Services	5,136.29	5,787.90
4XX Purchased Property Services	14,823.19	11,609.14
5XX Other Purchased Services	10,198.75	7,533.70
6XX Supplies and Materials	38,007.15	35,720.75
810 Dues and Fees	85.00	85.00
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	6,667.40	6,730.74
2XX Personal Services - Employee Benefits	32.59	28.96
6XX Supplies and Materials	0.00	427.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>180,575.38</b>	<b>166,738.21</b>



# Trustees' Financial Summary

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

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						85,576.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						192,370.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						166,738.21	(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)						111,209.14	(5)



# Trustees' Financial Summary

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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	81,735.22	86,615.11
1190 Penalties and Interest on Taxes	121.86	243.28
1510 Interest Earnings	1,278.29	1,158.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	83,135.37	88,017.38

### 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	2,093.90	2,093.90
7XX Property and Equipment Acquisition	41,000.00	46,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	43,093.90	48,593.90

### Schedule Of Changes Worksheet

Beginning Fund Balance	279,845.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,017.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,593.90	(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)	319,268.54	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	23.57	42.02
1621 Lunch Sales	136,769.58	148,170.85
3220 State Food Services Match	269.33	1,762.87
4550 Federal Child Nutrition	60,826.54	61,610.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>197,889.02</b>	<b>211,586.09</b>

### 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	70,162.71	73,135.19
2XX Personal Services - Employee Benefits	7,032.27	5,511.92
6XX Supplies and Materials	122,229.62	128,670.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>199,424.60</b>	<b>207,317.34</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		478.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		211,586.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		207,317.34	(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)		4,746.84	(5)



# Trustees' Financial Summary

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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	207.16	3,386.94
1190 Penalties and Interest on Taxes	15.73	6.42
1510 Interest Earnings	176.09	168.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>398.98</b>	<b>3,562.08</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					36,745.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,562.08	(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)					40,307.30	(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	1,190.97	947.97
1900 Other Revenue from Local Sources	0.00	40.48
2240 County Retirement Distribution	321,402.84	224,526.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	322,593.81	225,514.47

### 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	170,761.14	177,503.90
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	10,676.95	10,825.35
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	16,862.25	17,091.38
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	6,301.86	6,445.08
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	28,134.58	29,187.75
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	3,105.54	3,614.56
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	15,588.59	17,407.03
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	12,152.24	12,104.76
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	23,487.78	28,035.15
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	529.36	536.43
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	2,001.68	2,042.01
<b>710 School Sponsored Extracurricular Activities</b>		
<b>34XX Extracurricular - Activities</b>		
2XX Personal Services - Employee Benefits	332.72	339.52
<b>720 School Sponsored Athletics</b>		
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	3,332.89	3,556.74



# Trustees' Financial Summary

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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
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	9,797.72	10,216.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>303,065.30</u>	<u>318,906.52</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					290,570.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					225,514.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					318,906.52	(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)					197,178.06	(5)



# Trustees' Financial Summary

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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>146 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	28,935.00
<b>223 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,239.00
<b>311 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	60,406.00
<b>335 Medicaid</b>	
3355 Medicaid - Miscellaneous	3,506.96
<b>898 Misc Revenue</b>	
1900 Other Revenue from Local Sources	5,101.56
1920 Contributions/Donations from Private Sources	2,752.16
<b>898 Subtotal</b>	7,853.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	123,940.68

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

PRC Program Function Object	2013 Value
<b>146 Title II Part A</b>	
<b>430 Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	18,800.00
2XX Personal Services - Employee Benefits	2,820.00
3XX Purchased Professional and Technical Services	7,315.00
<b>146 Subtotal</b>	28,935.00
<b>223 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	11,488.85
2XX Personal Services - Employee Benefits	162.87
6XX Supplies and Materials	9,595.28
810 Dues and Fees	1,992.00
<b>223 Subtotal</b>	23,239.00
<b>311 Title I Improving Basic Programs</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	51,346.00
2XX Personal Services - Employee Benefits	9,060.00



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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
			311 Subtotal	60,406.00
335	Medicaid			
	280	Special Education - Local and State		
		1XXX	Instruction	
			2XX Personal Services - Employee Benefits	71.67
366	State OTO Capital Invest & Deferred Maintenance			
	366	OTO Capital Invest & Deferred Maintenance		
		4XXX	Facilities Acquisition and Construction Services	
			3XX Purchased Professional and Technical Services	33,658.01
367	State OTO FullTime Kindergarten Startup			
	367	OTO Full-time Kindergarten Start-up		
		1XXX	Instruction	
			6XX Supplies and Materials	196.26
465	Contracts with OPI			
	465	Federal Miscellaneous Grants from OPI		
		1XXX	Instruction	
			6XX Supplies and Materials	5,147.53
898	Misc Revenue			
	710	School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities	
			1XX Personal Services - Salaries	4,725.00
			2XX Personal Services - Employee Benefits	376.56
	720	School Sponsored Athletics		
		35XX	Extracurricular - Athletics	
			1XX Personal Services - Salaries	2,549.00
			2XX Personal Services - Employee Benefits	203.16
			898 Subtotal	7,853.72
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				159,507.19



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

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						44,275.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						123,940.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						159,507.19	(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)						8,709.12	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title II Part A	28,935.00	28,935.00	0.00
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	23,239.00	23,239.00	0.00
311 Title I Improving Basic Programs	60,406.00	60,406.00	0.00
335 Medicaid	3,506.96	71.67	3,435.29
366 State OTO Capital Invest & Deferred Maintenance	0.00	33,658.01	-33,658.01
367 State OTO FullTime Kindergarten Startup	0.00	196.26	-196.26
465 Contracts with OPI	0.00	5,147.53	-5,147.53
898 Misc Revenue	7,853.72	7,853.72	0.00
<b>Total</b>	<u>123,940.68</u>	<u>159,507.19</u>	<u>-35,566.51</u>



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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	6,872.76	13,040.15
1190 Penalties and Interest on Taxes	14.48	13.01
1510 Interest Earnings	294.95	259.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,182.19	13,312.76

### 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	5,863.59	5,082.55
2XX Personal Services - Employee Benefits	25.38	23.43
3XX Purchased Professional and Technical Services	0.00	370.00
6XX Supplies and Materials	7,200.00	2,067.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	13,088.97	7,543.69

### Schedule Of Changes Worksheet

Beginning Fund Balance	57,254.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,312.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,543.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,023.47	(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	32.91	20.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>32.91</u>	<u>20.99</u>

#### 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	3.68	0.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	10.40	0.00
2XX Personal Services - Employee Benefits	0.00	0.06
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	5,145.73	76.83
2XX Personal Services - Employee Benefits	369.03	2.14
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	191.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>5,528.84</u>	<u>270.89</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	4,892.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	270.89	(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)
	4,642.42	(5)



# Trustees' Financial Summary

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48 Stillwater County  
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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	2,004.33	1,087.69
2114 County Metal Mines License Taxes	189,509.76	139,248.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	191,514.09	140,336.23

#### 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>		
3XX Purchased Professional and Technical Services	1,995.08	1,310.00
6XX Supplies and Materials	2,942.18	1,045.00
7XX Property and Equipment Acquisition	50,000.00	0.00
810 Dues and Fees	250.00	0.00
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	178,440.19	25,083.07
4XX Purchased Property Services	45,776.58	0.00
6XX Supplies and Materials	148.34	0.00
<b>27XX Student Transportation Services</b>		
4XX Purchased Property Services	7,219.85	668.82
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	12,562.76	275,142.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	299,334.98	303,248.92



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

### 24 - Metal Mines Tax Reserve Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						429,133.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						140,336.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						303,248.92	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						266,220.32	(5)



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

### 25 - State Mining Impact Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.69	0.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.69	0.61

#### 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>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	142.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.61	(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)	143.28	(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	0.00	0.01
1510 Interest Earnings	81.66	44.48
3281 State Technology Aid	2,849.41	2,799.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,931.07	2,843.61

### 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		
5XX Other Purchased Services	0.00	56.50
6XX Supplies and Materials	14,836.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,836.00	56.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	7,353.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,843.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56.50	(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)	10,140.38	(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	49.63	122.50
3445 State Combined Fund School Block Grant	22,744.40	24,312.67
3447 SB372 Combined Block Grant Reimbursement	0.00	807.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	22,794.03	25,243.09

### 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>		
3XX Purchased Professional and Technical Services	500.00	1,350.00
6XX Supplies and Materials	9,750.00	4,476.14
<b>23XX Support Services - General Administration</b>		
5XX Other Purchased Services	0.00	22.60
<b>26XX Operation and Maintenance of Plant Services</b>		
7XX Property and Equipment Acquisition	0.00	7,159.16
<b>999 Undistributed</b>		
<b>61XX Operating Transfers to Other Funds</b>		
910 Operating Transfers to Other Funds	1,250.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	11,500.00	13,007.90

### Schedule Of Changes Worksheet

Beginning Fund Balance	19,867.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,243.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,007.90	(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)	32,102.43	(5)



# Trustees' Financial Summary

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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	160,451.10	134,975.48
1190 Penalties and Interest on Taxes	221.96	211.05
1510 Interest Earnings	535.70	409.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	161,208.76	135,596.34

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
840 Principal On Debt	130,000.00	135,000.00
850 Interest on Debt	31,005.00	27,105.00
860 Agent Fees/Issuance Costs	500.00	500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	161,505.00	162,605.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	51,475.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135,596.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	162,605.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	24,466.88	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	263.14	143.34
1900 Other Revenue from Local Sources	5,662.72	2,893.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,925.86</b>	<b>3,036.81</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>		
6XX Supplies and Materials	370.53	873.39
7XX Property and Equipment Acquisition	12,994.00	4,480.00
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	96,752.45	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>110,116.98</b>	<b>5,353.39</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		34,886.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,036.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,353.39	(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	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		32,569.89	(5)



# Trustees' Financial Summary

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

### 61 - Building Reserve Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	127.25	85.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	127.25	85.61

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	12,176.17	0.00
6XX Supplies and Materials	3,537.48	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	15,713.65	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	19,727.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	85.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,813.03	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	7.94	54.68
3290 State - Other State Grants	0.00	6,986.14
5300 Operating Transfers from Other Funds	1,250.00	0.00
5700 Resources Transferred from Other School Districts or Cooperatives	4,250.00	30,246.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,507.94</b>	<b>37,287.73</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 1XXX Instruction 6XX Supplies and Materials	0.00	22,501.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>22,501.69</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,507.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,287.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,501.69	(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)	20,293.98	(5)



# Trustees' Financial Summary

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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	74,961.80	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	13,057.16	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	1,359,357.93	1,474,387.51
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	21,342.28	9,161.04
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,535.49	1,177.49
XX	XXX 26XX 41X	Energy Utility Services	72,386.69	71,042.57
XX	XXX 4XXX 710	Land	0.00	275,142.03
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	12,562.76	0.00
XX	XXX 4XXX 73X	Major Equipment-New	8,015.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	68,459.28
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	68,459.28

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	22,818.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	98,580.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	231,132.42
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

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

### **Remember:**

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

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



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	188,374.23	0.00	0.00	0.00
280	1XXX	2XX	29,110.14	0.00	0.00	0.00
280	1XXX	3XX	855.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	5,263.03	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	7,530.02	0.00	0.00	0.00
<b>Totals</b>			231,132.42	0.00	0.00	231,132.42

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

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



# Trustees' Financial Summary

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	0.00	0.00	325,142.03	0.00	325,142.03
Land Improvements	427,832.00	0.00	0.00	0.00	427,832.00
Buildings	3,029,894.57	0.00	0.00	0.00	3,029,894.57
Machinery and Equipment	825,105.26	0.00	105,996.52	39,554.00	891,547.78
Construction in Progress	50,000.00	0.00	0.00	50,000.00	0.00
Totals at Historical Cost	4,332,831.83	0.00	431,138.55	89,554.00	4,674,416.38
Less Accumulated Depreciation For:					
Improvement Accum	91,224.03	392.99	21,391.58	0.00	113,008.60
Building Accum	1,261,458.81	2,705.00	63,326.33	0.00	1,327,490.14
Machinery and Equipment Accum	441,295.95	0.00	94,567.23	39,554.00	496,309.18
Total Accumulated Depreciation	1,793,978.79	3,097.99	179,285.14	39,554.00	1,936,807.92
Governmental Activities, Capital Assets, net	2,538,853.04	-3,097.99	251,853.41	50,000.00	2,737,608.46

\* 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
Total Depreciation for FY2013			

\*\*\* 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-
<b>Governmental Activities*</b>							
Bonds							
04/08/2009	885,000.00	0.00	135,000.00	0.00	750,000.00	140,000.00	610,000.00
Compensated Absences	184,214.76	8,279.11	0.00	0.00	192,493.87	0.00	192,493.87
Total Governmental Activity							
Long-Term Liabilities	1,069,214.76	8,279.11	135,000.00	0.00	942,493.87	140,000.00	802,493.87

\* 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.