



Trustees' Financial Summary

FY2012-13

Submit ID: 0731-48090908

41 Ravalli County

**** Recalculated ****

0731 Corvallis K-12 Schools

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: Vannesa Bargfrede **Phone #:** (406) 961-4211

(Signature)

(Date)

Chair, Board of Trustees: Wilbur Nisly

(Signature)

(Date)

County Superintendent: Michael Williams

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
012	Gifted and Talented	STATE		State
014	Vo Ed Family & Consumer Science	STATE		State
015	Vo Ed Tech Ed/Industrial Arts	STATE		State
016	IDEA Preschool	FEDERAL	4107317913ALLC	84.173A
045	IDEA Part B	FEDERAL	4107317713ALLC	84.027
053	Steele-Reese Foundation	LOCAL		
070	Vo Ed Business/Marketing	STATE		State
072	E-Rate	LOCAL	N/A	
073	Valentation Foundation Technology Program	LOCAL		
083	Rapp Family Foundation Donation	LOCAL		
087	Corvallis Track Facility	LOCAL	N/A	
089	Wal-Mart Recycling Project	LOCAL		
090	Nurse Program Donations	LOCAL		
105	Capital Investment & Deferred Maint. - 2007 Special Session	STATE		
115	NORTHWESTERN ENERGY REBATES	LOCAL		
116	Title I, Part A, Improvement Grants	FEDERAL		84.010
117	Indirect Costs to Grants	LOCAL		
120	Graduation Matters Montana Grant	STATE		
121	Let's Get Kids Cooking - Title Funds from State	FEDERAL		10.574
122	Graduation Matters - 2nd Grant	STATE		
220	Quality Schools Facility Grant	STATE	MT-QSPR-12-0020	NA
221	Multidistrict Cooperative	STATE		
230	Tuition- 21st Century Grant Program	LOCAL		
235	Preschool	LOCAL		
241	GREATER RAVALLI FOUNDATION	LOCAL		
242	Corvallis Community Events Center	LOCAL		
243	U.S. Forest Service - For CWW Program	LOCAL		
275	Voluntary Subdivision Contributions	LOCAL		
281	DONATIONS	LOCAL		
293	Carl Perkins	FEDERAL	41-0731-81-13	84.048A
308	Title I Improving Basic Programs	FEDERAL	41-0731-31-12	84.010A
358	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	41-0731-99-12	84.358B
365	21st Century Community Learning	FEDERAL	41-0731-1713	84.287
366	21st Century Community Learning - 2nd Grant	FEDERAL	41-0731-1713	84.287
400	Title I, Part A, Accountability	FEDERAL	41-0731-31-13	84.348A
410	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	41-0731-14-13	84.367
420	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	41-0731-99-13	84.358B



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ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,001,847.65	239,049.05	232,630.29	123,653.67
02	Taxes Receivable - Real and Personal (120-149)	88,755.05	20,642.25	2,750.50	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,830.63
06	Other Current Assets (190-210)	1,283.60			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,091,886.30	259,691.30	235,380.79	127,484.30
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	72,838.87	3,353.52		
25	Deferred Revenue (680)	88,755.05	20,642.25	2,750.50	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	161,593.92	23,995.77	2,750.50	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	255,575.79	15,000.00		
48	Fund Balance for Budget	674,716.59	220,695.53	232,630.29	127,484.30
52	TOTAL FUND BALANCE/EQUITY	930,292.38	235,695.53	232,630.29	127,484.30
53	TOTAL LIABILITIES AND FUND BALANCE	1,091,886.30	259,691.30	235,380.79	127,484.30



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-246.45	397,890.99	393,402.66	26,855.22
02	Taxes Receivable - Real and Personal (120-149)	199.80			2,681.21
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			389.33	
06	Other Current Assets (190-210)			570.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-46.65	397,890.99	394,361.99	29,536.43
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			12,132.31	
25	Deferred Revenue (680)	199.80		4,216.29	2,681.21
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	199.80		16,348.60	2,681.21
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			8,620.03	
48	Fund Balance for Budget	-246.45	397,890.99	369,393.36	26,855.22
52	TOTAL FUND BALANCE/EQUITY	-246.45	397,890.99	378,013.39	26,855.22
53	TOTAL LIABILITIES AND FUND BALANCE	-46.65	397,890.99	394,361.99	29,536.43



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,454.45		13,683.26	
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)	9,990.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	48,444.45		13,683.26	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	64.14			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	64.14			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	48,380.31		13,683.26	
52	TOTAL FUND BALANCE/EQUITY	48,380.31		13,683.26	
53	TOTAL LIABILITIES AND FUND BALANCE	48,444.45		13,683.26	



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



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ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,640.21	91,551.38		
02	Taxes Receivable - Real and Personal (120-149)	3,120.73			3,184.86
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,760.94	91,551.38		3,184.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,120.73			3,184.86
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,120.73			3,184.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	17,640.21	91,551.38		
52	TOTAL FUND BALANCE/EQUITY	17,640.21	91,551.38		
53	TOTAL LIABILITIES AND FUND BALANCE	20,760.94	91,551.38		3,184.86



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,200.00	330.30		
02	Taxes Receivable - Real and Personal (120-149)		346.87		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,200.00	677.17		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		346.87		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		346.87		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	2,200.00	330.30		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,200.00	330.30		
53	TOTAL LIABILITIES AND FUND BALANCE	2,200.00	677.17		



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



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



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			101,374.80	1,000.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			101,374.80	1,000.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			101,374.80	1,000.00
52	TOTAL FUND BALANCE/EQUITY			101,374.80	1,000.00
53	TOTAL LIABILITIES AND FUND BALANCE			101,374.80	1,000.00



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	882,497.15	280,293.30		-979.13
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				979.13
20	TOTAL ASSETS AND OTHER DEBITS	882,497.15	280,293.30		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	52,871.79	280,293.30		
24	Other Current Liabilities (621-679)	829,625.36			
35	TOTAL LIABILITIES	882,497.15	280,293.30		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	882,497.15	280,293.30		



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



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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	1,340,713.87	1,464,104.36
1112 District Levy - Personal Property	24,657.33	20,167.05
1113 District Levy - Heavy Motor Vehicles	1,183.31	318.20
1114 District Levy - Pers Prop/Mobile Homes	10,546.42	10,669.32
1190 Penalties and Interest on Taxes	13,610.40	7,489.47
1510 Interest Earnings	13,734.65	13,800.50
1900 Other Revenue from Local Sources	2.30	1,283.60
3110 Direct State Aid	3,585,908.50	3,642,015.99
3111 Quality Educator	347,229.09	334,452.69
3112 At Risk Student	49,274.73	47,944.96
3113 Indian Education For All	27,988.80	27,682.80
3114 American Indian Achievement Gap	6,200.00	8,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	307,068.55	287,923.87
3120 State Guaranteed Tax Base Aid	1,866,133.94	1,894,559.58
3444 State School Block Grant	146,510.66	156,801.32
3446 SB372 Block Grant Reimbursement	0.00	7,888.81
6100 Material Prior Period Revenue Adjustments	2,325.40	11,469.28
7810 Education Jobs Fund	4,205.66	0.00
9710 Residual Equity Transfers In	0.00	19,033.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,747,293.61	7,956,005.01

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,003,008.61	3,107,260.66
2XX Personal Services - Employee Benefits	453,274.51	538,920.39
3XX Purchased Professional and Technical Services	48,690.96	35,102.64
4XX Purchased Property Services	2,262.79	0.00
5XX Other Purchased Services	133,310.27	130,860.67
6XX Supplies and Materials	176,992.57	272,109.83
7XX Property and Equipment Acquisition	1,509.86	3,762.84
810 Dues and Fees	5,297.52	5,659.39
21XX Support Services - Students		
1XX Personal Services - Salaries	269,271.80	342,180.98
2XX Personal Services - Employee Benefits	41,265.80	63,964.70
3XX Purchased Professional and Technical Services	3,703.00	0.00
5XX Other Purchased Services	5,025.73	4,473.57
6XX Supplies and Materials	2,643.86	11,572.46
810 Dues and Fees	744.00	826.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			1XX Personal Services - Salaries	157,092.72	162,047.42
			2XX Personal Services - Employee Benefits	19,198.18	21,515.88
			4XX Purchased Property Services	75.00	200.61
			5XX Other Purchased Services	0.00	125.00
			6XX Supplies and Materials	23,617.78	25,475.10
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	110,181.44	114,849.28
			2XX Personal Services - Employee Benefits	18,139.17	17,215.70
			3XX Purchased Professional and Technical Services	2,168.07	16,296.40
			4XX Purchased Property Services	0.00	10.00
			5XX Other Purchased Services	14,510.68	15,038.96
			6XX Supplies and Materials	17,278.44	8,604.48
			810 Dues and Fees	11,056.00	11,071.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	392,308.95	377,460.27
			2XX Personal Services - Employee Benefits	103,275.19	86,851.04
			5XX Other Purchased Services	4,369.10	5,009.00
			6XX Supplies and Materials	3,422.12	1,085.93
			810 Dues and Fees	1,721.00	2,209.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	86,477.34	87,877.79
			2XX Personal Services - Employee Benefits	19,935.63	18,174.24
			3XX Purchased Professional and Technical Services	27,197.58	24,500.00
			5XX Other Purchased Services	1,591.31	3,027.78
			6XX Supplies and Materials	419.85	4,720.45
			810 Dues and Fees	500.00	150.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	326,720.96	340,769.25
			2XX Personal Services - Employee Benefits	103,065.72	107,551.77
			3XX Purchased Professional and Technical Services	46,236.70	42,089.25
			4XX Purchased Property Services	209,674.00	205,936.55
			5XX Other Purchased Services	532.97	1,064.09
			6XX Supplies and Materials	105,877.23	78,972.03
			7XX Property and Equipment Acquisition	5,300.00	0.00
			810 Dues and Fees	609.00	3,760.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	0.00	13,328.02
			2XX Personal Services - Employee Benefits	0.00	1,235.43
			5XX Other Purchased Services	0.00	876.82
	4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	25,140.64	68,965.22
			6XX Supplies and Materials	0.00	1,100.00



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0731 Corvallis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	173,002.96	58,525.40
			8XX Other Expenditures	7,679.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	290,050.51	394,221.35
			2XX Personal Services - Employee Benefits	94,229.19	132,924.13
			3XX Purchased Professional and Technical Services	266.39	0.00
			5XX Other Purchased Services	1,081.38	1,226.74
			6XX Supplies and Materials	13,848.87	7,570.22
			810 Dues and Fees	317.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	149,708.45	90,206.08
			2XX Personal Services - Employee Benefits	11,913.57	7,072.15
			3XX Purchased Professional and Technical Services	32,083.00	35,423.20
			5XX Other Purchased Services	0.00	249.36
			6XX Supplies and Materials	6,147.40	11,777.73
			810 Dues and Fees	30.00	30.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	54,740.02	56,108.50
			2XX Personal Services - Employee Benefits	13,770.56	11,923.10
			5XX Other Purchased Services	0.00	49.95
			6XX Supplies and Materials	162.25	224.93
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	629.64
			2XX Personal Services - Employee Benefits	0.00	52.79
			6XX Supplies and Materials	0.00	336.00
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	72,312.82	39,820.06
			2XX Personal Services - Employee Benefits	7,356.22	7,015.10
			5XX Other Purchased Services	2,337.94	1,332.27
			6XX Supplies and Materials	701.89	652.74
			810 Dues and Fees	468.00	602.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	14,600.26	11,415.21
			2XX Personal Services - Employee Benefits	1,957.97	1,766.96
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,816.19	11,788.45
			2XX Personal Services - Employee Benefits	1,172.98	1,398.32
			3XX Purchased Professional and Technical Services	600.00	3,106.80
			5XX Other Purchased Services	4,296.66	4,295.68



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	9,373.14	3,982.22
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	153,417.71	157,138.12
			2XX Personal Services - Employee Benefits	21,957.92	25,364.80
			4XX Purchased Property Services	175.50	0.00
			6XX Supplies and Materials	9,661.62	8,604.88
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	1,256.65
			2XX Personal Services - Employee Benefits	0.00	112.34
			3XX Purchased Professional and Technical Services	0.00	12,091.21
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	41,466.47
			2XX Personal Services - Employee Benefits	0.00	366.81
			5XX Other Purchased Services	0.00	15,107.81
			6XX Supplies and Materials	0.00	1,989.07
			810 Dues and Fees	0.00	2,750.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	17,674.99	4,805.73
			2XX Personal Services - Employee Benefits	1,543.94	455.00
			3XX Purchased Professional and Technical Services	82,270.63	64,085.67
			5XX Other Purchased Services	929.00	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	235,963.89	200,864.80
			2XX Personal Services - Employee Benefits	1,108.47	1,513.29
			3XX Purchased Professional and Technical Services	9,145.27	5,172.43
			4XX Purchased Property Services	1,099.69	1,430.23
			5XX Other Purchased Services	58,998.88	42,970.50
			6XX Supplies and Materials	32,840.77	29,485.85
			810 Dues and Fees	5,709.06	3,850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,593,216.01</u>	<u>7,902,466.63</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						992,116.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,956,005.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,902,466.63	(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	255,575.79	Less Last Year	370,938.36	(4b)		-115,362.57	
						-115,362.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						930,292.38	(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
1111 District Levy - Real Property	384,547.88	311,211.98
1112 District Levy - Personal Property	7,574.39	5,611.68
1113 District Levy - Heavy Motor Vehicles	339.64	66.97
1114 District Levy - Pers Prop/Mobile Homes	3,093.47	2,641.95
1190 Penalties and Interest on Taxes	3,913.09	1,964.38
1510 Interest Earnings	1,894.44	2,123.15
2220 County On-Schedule Trans Reimb	77,475.00	80,056.00
3210 State On-Schedule Trans Reimb	77,473.59	78,950.66
3444 State School Block Grant	22,300.41	25,247.51
3446 SB372 Block Grant Reimbursement	0.00	2,259.24
6100 Material Prior Period Revenue Adjustments	243.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	578,854.94	510,133.52

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21,059.82	20,955.67
2XX Personal Services - Employee Benefits	0.89	2,323.67
24XX Support Services - School Administration		
1XX Personal Services - Salaries	37,029.67	37,955.47
2XX Personal Services - Employee Benefits	0.68	7,095.16
25XX Support Services - Business		
1XX Personal Services - Salaries	9,621.52	9,861.92
2XX Personal Services - Employee Benefits	0.67	1,866.66
27XX Student Transportation Services		
1XX Personal Services - Salaries	79,004.11	83,996.66
2XX Personal Services - Employee Benefits	11,933.90	10,560.97
3XX Purchased Professional and Technical Services	13,746.55	6,395.09
4XX Purchased Property Services	26,278.10	27,025.42
5XX Other Purchased Services	177,255.57	194,924.42
6XX Supplies and Materials	60,623.05	34,878.10
810 Dues and Fees	139.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	62,408.00	50,633.00
280 Special Education - Local and State		
21XX Support Services - Students		
1XX Personal Services - Salaries	7,832.53	9,535.59
2XX Personal Services - Employee Benefits	0.00	26.81



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value	
	280 Special Education - Local and State					
	24XX Support Services - School Administration					
			1XX Personal Services - Salaries	9,660.02	9,901.46	
			2XX Personal Services - Employee Benefits	0.00	2,017.09	
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	23,612.73	25,349.91	
			2XX Personal Services - Employee Benefits	5,088.49	6,338.90	
			5XX Other Purchased Services	0.00	280.52	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				545,295.30	541,922.49	

Schedule Of Changes Worksheet

Beginning Fund Balance					267,484.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					510,133.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					541,922.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	15,000.00	Less Last Year	15,000.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					235,695.53	(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
1111 District Levy - Real Property	31,515.82	46,667.67
1112 District Levy - Personal Property	327.01	498.23
1113 District Levy - Heavy Motor Vehicles	27.89	10.24
1114 District Levy - Pers Prop/Mobile Homes	223.28	296.15
1190 Penalties and Interest on Taxes	329.47	181.65
1510 Interest Earnings	710.41	636.95

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,133.88	48,290.89
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	52,182.25	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	52,182.25	0.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	184,339.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,290.89	(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)	232,630.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

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

PRC Revenue	2012 Value	2013 Value
1611 National School Lunch Program	99,750.43	111,562.98
1612 School Breakfast Program	2,530.40	9,452.30
1623 Milk Sales	5,801.25	4,888.80
1630 Catering Sales	11,099.55	12,227.91
1632 Daily Adult Sales	7,394.95	6,468.00
1634 Daily Ala Carte Sales	4,281.70	3,011.50
3220 State Food Services Match	451.78	0.00
4550 Federal Child Nutrition	268,286.87	284,376.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	399,596.93	431,988.03

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	158,681.12	148,865.63
2XX Personal Services - Employee Benefits	57,559.22	51,768.63
4XX Purchased Property Services	25,000.00	25,000.00
5XX Other Purchased Services	17,215.19	13,264.79
6XX Supplies and Materials	148,851.80	164,760.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	407,307.33	403,659.54

Schedule Of Changes Worksheet

Beginning Fund Balance	106,493.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	431,988.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	403,659.54	(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	7,338.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	127,484.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

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

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	0.00	4,360.78
1112 District Levy - Personal Property	0.00	7.01
1113 District Levy - Heavy Motor Vehicles	0.00	0.97
1114 District Levy - Pers Prop/Mobile Homes	0.00	17.49
1190 Penalties and Interest on Taxes	0.00	7.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,393.55

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 5XX Other Purchased Services	0.00	4,640.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,640.00

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,393.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,640.00	(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)		-246.45 (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	2,368.05	3,184.72
1900 Other Revenue from Local Sources	0.00	56.46
2240 County Retirement Distribution	824,548.00	897,389.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	826,916.05	900,630.18

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	463,735.50	499,779.89
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	44,090.32	54,145.61
222X Educational Media Services		
2XX Personal Services - Employee Benefits	23,462.09	24,106.58
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	19,870.33	20,643.55
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	64,290.18	62,940.72
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	13,998.31	14,388.08
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	45,716.69	48,884.65
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	8,460.49	8,987.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	37,197.97	58,761.71
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	22,186.06	14,535.90
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,020.60	10,297.44
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,027.77	3,289.77
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,682.55	5,858.86
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,122.16	1,616.46



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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
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,687.99	1,724.87
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	22,874.75	23,286.66
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	1,824.51
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	0.00	6,430.77
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,331.12	695.99
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	30,671.43	26,001.05
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	21,892.86	20,022.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				848,319.17	908,223.20

Schedule Of Changes Worksheet

Beginning Fund Balance					405,484.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					900,630.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					908,223.20	(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)					397,890.99	(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
012 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,477.00
014 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,967.00
015 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,184.00
016 IDEA Preschool	
4570 IDEA Preschool	7,471.00
045 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	298,284.33
053 Steele-Reese Foundation	
1920 Contributions/Donations from Private Sources	25,000.00
070 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,985.00
072 E-Rate	
1920 Contributions/Donations from Private Sources	33,701.00
083 Rapp Family Foundation Donation	
1940 Textbook Sales and Rentals	500.00
087 Corvallis Track Facility	
1910 Rentals	3,800.00
090 Nurse Program Donations	
1920 Contributions/Donations from Private Sources	63,188.00
115 NORTHWESTERN ENERGY REBATES	
1920 Contributions/Donations from Private Sources	1,235.97
117 Indirect Costs to Grants	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	10,044.00
121 Let's Get Kids Cooking - Title Funds from State	
4650 Federal Miscellaneous Grants from OPI	444.12
122 Graduation Matters - 2nd Grant	
3240 Graduation Matters Montana	5,000.00
220 Quality Schools Facility Grant	
3720 Quality Schools Facility Grant Program	624,861.89
221 Multidistrict Cooperative	
3290 State - Other State Grants	22,641.76
230 Tuition- 21st Century Grant Program	
1900 Other Revenue from Local Sources	2,734.30
235 Preschool	
1900 Other Revenue from Local Sources	12,505.09
241 GREATER RAVALLI FOUNDATION	



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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
241 GREATER RAVALLI FOUNDATION	
1920 Contributions/Donations from Private Sources	12,900.00
242 Corvallis Community Events Center	
1920 Contributions/Donations from Private Sources	1,605.06
243 U.S. Forest Service - For CWW Program	
1920 Contributions/Donations from Private Sources	5,567.35
275 Voluntary Subdivision Contributions	
1920 Contributions/Donations from Private Sources	750.00
281 DONATIONS	
1920 Contributions/Donations from Private Sources	25,098.69
293 Carl Perkins	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	34,756.00
308 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	48,452.18
358 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	2,541.97
365 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	68,000.00
366 21st Century Community Learning - 2nd Grant	
4340 Title IV, Part B, 21st Century Community Learning Centers	55,610.00
400 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	356,443.87
410 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	128,121.00
420 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	21,335.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,881,206.30

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

PRC Program Function Object	2013 Value
012 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	2,477.00
014 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	



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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
014 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
4XX Purchased Property Services	675.00
5XX Other Purchased Services	69.02
6XX Supplies and Materials	683.77
810 Dues and Fees	135.00
	1,562.79
014 Subtotal	1,562.79
015 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
6XX Supplies and Materials	2,146.70
016 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	6,541.84
2XX Personal Services - Employee Benefits	929.16
	7,471.00
016 Subtotal	7,471.00
045 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	234,543.67
2XX Personal Services - Employee Benefits	58,306.96
4XX Purchased Property Services	60.00
5XX Other Purchased Services	106.66
6XX Supplies and Materials	2,172.04
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,095.00
	298,284.33
045 Subtotal	298,284.33
053 Steele-Reese Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	25,000.00
070 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
5XX Other Purchased Services	315.00
6XX Supplies and Materials	1,501.96
	1,816.96
070 Subtotal	1,816.96



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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
072 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	359.75
4XX Purchased Property Services	312.06
5XX Other Purchased Services	4,139.16
6XX Supplies and Materials	21,461.00
	26,271.97
072 Subtotal	26,271.97
089 Wal-Mart Recycling Project	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	260.00
	260.00
090 Nurse Program Donations	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	27,079.84
2XX Personal Services - Employee Benefits	39.05
6XX Supplies and Materials	55.00
	27,173.89
090 Subtotal	27,173.89
105 Capital Investment & Deferred Maint. - 2007 Specia	
366 OTO Capital Invest & Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	3,750.00
4XX Purchased Property Services	2,301.00
	6,051.00
105 Subtotal	6,051.00
116 Title I, Part A, Improvement Grants	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,375.00
5XX Other Purchased Services	1,625.00
6XX Supplies and Materials	500.00
	5,500.00
116 Subtotal	5,500.00
120 Graduation Matters Montana Grant	
324 Graduation Matters Montana	
1XXX Instruction	
1XX Personal Services - Salaries	1,560.00
2XX Personal Services - Employee Benefits	222.32
5XX Other Purchased Services	1,226.74
6XX Supplies and Materials	990.94



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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
			120 Subtotal	4,000.00
121	Let's Get Kids Cooking - Title Funds from State			
	465 Federal Miscellaneous Grants from OPI			
		1XXX Instruction		
			6XX Supplies and Materials	444.12
122	Graduation Matters - 2nd Grant			
	324 Graduation Matters Montana			
		1XXX Instruction		
			6XX Supplies and Materials	9.06
220	Quality Schools Facility Grant			
	372 Quality Schools Facility Grant Program			
		4XXX Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	624,861.89
230	Tuition- 21st Century Grant Program			
	434 Title IV, Part B, 21st Century Community Learning Centers			
		1XXX Instruction		
			1XX Personal Services - Salaries	800.00
			2XX Personal Services - Employee Benefits	130.78
			5XX Other Purchased Services	235.00
			6XX Supplies and Materials	1,238.87
			230 Subtotal	2,404.65
235	Preschool			
	280 Special Education - Local and State			
		1XXX Instruction		
			6XX Supplies and Materials	2,562.72
241	GREATER RAVALLI FOUNDATION			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			6XX Supplies and Materials	12,900.00
242	Corvallis Community Events Center			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			6XX Supplies and Materials	1,135.40
243	U.S. Forest Service - For CWW Program			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			1XX Personal Services - Salaries	1,806.75
			2XX Personal Services - Employee Benefits	259.00
			3XX Purchased Professional and Technical Services	955.00
			5XX Other Purchased Services	779.78
			6XX Supplies and Materials	2,494.33



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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
243 U.S. Forest Service - For CWW Program	
1XX Regular Education Programs - Elementary/Secondary	
27XX Student Transportation Services	
1XX Personal Services - Salaries	108.38
2XX Personal Services - Employee Benefits	26.20
	6,429.44
243 Subtotal	
275 Voluntary Subdivision Contributions	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	450.00
281 DONATIONS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,369.60
6XX Supplies and Materials	21,075.45
	26,445.05
281 Subtotal	
293 Carl Perkins	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	576.72
2XX Personal Services - Employee Benefits	94.28
5XX Other Purchased Services	4,371.68
6XX Supplies and Materials	12,309.06
7XX Property and Equipment Acquisition	17,179.26
810 Dues and Fees	50.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	175.00
	34,756.00
293 Subtotal	
308 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	37,548.78
2XX Personal Services - Employee Benefits	6,779.37
3XX Purchased Professional and Technical Services	168.00
5XX Other Purchased Services	3,527.03
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	429.00
	48,452.18
308 Subtotal	
358 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	



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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
358 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	2,170.80
2XX Personal Services - Employee Benefits	354.86
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	16.00
358 Subtotal	2,541.66
365 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	47,900.30
2XX Personal Services - Employee Benefits	15,227.45
3XX Purchased Professional and Technical Services	1,220.00
5XX Other Purchased Services	312.75
6XX Supplies and Materials	2,633.50
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	706.00
365 Subtotal	68,000.00
366 21st Century Community Learning - 2nd Grant	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
1XX Personal Services - Salaries	36,168.76
2XX Personal Services - Employee Benefits	10,561.27
3XX Purchased Professional and Technical Services	1,625.00
5XX Other Purchased Services	1,646.53
6XX Supplies and Materials	2,936.63
27XX Student Transportation Services	
1XX Personal Services - Salaries	605.67
2XX Personal Services - Employee Benefits	103.14
5XX Other Purchased Services	1,386.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	577.00
366 Subtotal	55,610.00
400 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	262,371.04
2XX Personal Services - Employee Benefits	69,409.29
5XX Other Purchased Services	19,374.91
6XX Supplies and Materials	1,653.63



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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
400 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	3,635.00
	356,443.87
400 Subtotal	
410 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Fund	
1XXX Instruction	
1XX Personal Services - Salaries	105,873.38
2XX Personal Services - Employee Benefits	20,916.62
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,331.00
	128,121.00
410 Subtotal	
420 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	16,715.31
2XX Personal Services - Employee Benefits	2,531.45
6XX Supplies and Materials	2,008.96
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	80.00
	21,335.72
420 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,800,918.40



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					291,451.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,881,206.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,800,918.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	8,620.03	Less Last Year	2,346.03	(4b)	6,274.00	
					6,274.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					378,013.39	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
012 Gifted and Talented	2,477.00	2,477.00	0.00
014 Vo Ed Family & Consumer Science	1,967.00	1,562.79	404.21
015 Vo Ed Tech Ed/Industrial Arts	2,184.00	2,146.70	37.30
016 IDEA Preschool	7,471.00	7,471.00	0.00
045 IDEA Part B	298,284.33	298,284.33	0.00
053 Steele-Reese Foundation	25,000.00	25,000.00	0.00
070 Vo Ed Business/Marketing	1,985.00	1,816.96	168.04
072 E-Rate	33,701.00	26,271.97	7,429.03
083 Rapp Family Foundation Donation	500.00	0.00	500.00
087 Corvallis Track Facility	3,800.00	0.00	3,800.00
089 Wal-Mart Recycling Project	0.00	260.00	-260.00
090 Nurse Program Donations	63,188.00	27,173.89	36,014.11
105 Capital Investment & Deferred Maint. - 2007 Special Session	0.00	6,051.00	-6,051.00
115 NORTHWESTERN ENERGY REBATES	1,235.97	0.00	1,235.97
116 Title I, Part A, Improvement Grants	0.00	5,500.00	-5,500.00
117 Indirect Costs to Grants	10,044.00	0.00	10,044.00
120 Graduation Matters Montana Grant	0.00	4,000.00	-4,000.00
121 Let's Get Kids Cooking - Title Funds from State	444.12	444.12	0.00
122 Graduation Matters - 2nd Grant	5,000.00	9.06	4,990.94
220 Quality Schools Facility Grant	624,861.89	624,861.89	0.00
221 Multidistrict Cooperative	22,641.76	0.00	22,641.76
230 Tuition- 21st Century Grant Program	2,734.30	2,404.65	329.65



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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
235 Preschool	12,505.09	2,562.72	9,942.37
241 GREATER RAVALLI FOUNDATION	12,900.00	12,900.00	0.00
242 Corvallis Community Events Center	1,605.06	1,135.40	469.66
243 U.S. Forest Service - For CWW Program	5,567.35	6,429.44	-862.09
275 Voluntary Subdivision Contributions	750.00	450.00	300.00
281 DONATIONS	25,098.69	26,445.05	-1,346.36
293 Carl Perkins	34,756.00	34,756.00	0.00
308 Title I Improving Basic Programs	48,452.18	48,452.18	0.00
358 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	2,541.97	2,541.66	0.31
365 21st Century Community Learning	68,000.00	68,000.00	0.00
366 21st Century Community Learning - 2nd Grant	55,610.00	55,610.00	0.00
400 Title I, Part A, Accountability	356,443.87	356,443.87	0.00
410 Title II, Part A, Teacher/Principal Train/Recruit	128,121.00	128,121.00	0.00
420 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	21,335.72	21,335.72	0.00
Total	1,881,206.30	1,800,918.40	80,287.90



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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
1111 District Levy - Real Property	24,465.74	47,850.10
1112 District Levy - Personal Property	553.35	398.76
1113 District Levy - Heavy Motor Vehicles	21.43	10.52
1114 District Levy - Pers Prop/Mobile Homes	213.61	283.17
1190 Penalties and Interest on Taxes	279.92	183.92
1340 Fees for Adult Education	2,768.00	4,225.75
1510 Interest Earnings	236.81	212.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,538.86	53,164.53

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

PRC Program Function Object	2012 Value	2013 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	12,945.11	12,342.35
2XX Personal Services - Employee Benefits	47.35	0.00
3XX Purchased Professional and Technical Services	4,153.00	4,262.50
4XX Purchased Property Services	17.00	0.00
5XX Other Purchased Services	2,355.25	3,724.00
6XX Supplies and Materials	14,744.59	15,712.51
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	2,000.00
4XX Purchased Property Services	0.00	6,000.00
6XX Supplies and Materials	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,262.30	45,041.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Schedule Of Changes Worksheet

Beginning Fund Balance	18,732.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,164.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,041.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,855.22	(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	19,890.00	21,930.00
1982 Summer Session - Driver's Education Fees	6,120.00	6,120.00
3260 State Driver's Education Reimbursement	9,957.60	10,499.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,967.60	38,549.24

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	25,222.02	23,531.33
4XX Purchased Property Services	0.00	231.41
6XX Supplies and Materials	1,664.16	1,562.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,886.18	25,324.98

Schedule Of Changes Worksheet

Beginning Fund Balance	35,156.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,549.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,324.98	(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)	48,380.31	(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
1910 Rentals	5,351.60	4,925.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>5,351.60</u>	<u>4,925.00</u>

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	600.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,000.00	0.00
4XX Purchased Property Services	750.00	0.00
6XX Supplies and Materials	100.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	10,153.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,850.00</u>	<u>10,753.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	19,511.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,925.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,753.00	(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)	13,683.26	(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
1111 District Levy - Real Property	50,325.45	48,706.54
1112 District Levy - Personal Property	903.50	748.03
1113 District Levy - Heavy Motor Vehicles	44.48	10.54
1114 District Levy - Pers Prop/Mobile Homes	387.54	371.38
1190 Penalties and Interest on Taxes	493.81	264.61
1510 Interest Earnings	710.41	636.95
3281 State Technology Aid	9,160.74	9,037.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,025.93	59,775.38

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	5,927.16	8,060.15
4XX Purchased Property Services	652.44	695.00
5XX Other Purchased Services	0.00	753.11
6XX Supplies and Materials	58,479.27	59,981.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,058.87	69,489.73

Schedule Of Changes Worksheet

Beginning Fund Balance	27,354.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,775.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,489.73	(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)	17,640.21	(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	236.81	636.95
3445 State Combined Fund School Block Grant	17,106.86	19,428.15
3447 SB372 Combined Block Grant Reimbursement	0.00	1,779.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,343.67	21,844.60

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	69,706.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,844.60	(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)	91,551.38	(5)



Trustees' Financial Summary

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41 Ravalli County

**** Recalculated ****

0731 Corvallis K-12 Schools

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
1111 District Levy - Real Property	193,737.33	5,656.15
1112 District Levy - Personal Property	3,056.76	2,603.11
1113 District Levy - Heavy Motor Vehicles	172.08	0.00
1114 District Levy - Pers Prop/Mobile Homes	1,463.80	715.66
1190 Penalties and Interest on Taxes	1,748.16	695.52
1510 Interest Earnings	3,552.07	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	203,730.20	9,670.44
--	------------	----------

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	355,000.00	0.00
850 Interest on Debt	10,650.00	0.00
860 Agent Fees/Issuance Costs	250.00	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	19,033.21

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	365,900.00	19,033.21
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Schedule Of Changes Worksheet

Beginning Fund Balance						9,362.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,670.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,033.21	(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	
Ending Fund Balance (1 + 2 - 3 + 4)							0.00 (4)
							0.00 (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
1900 Other Revenue from Local Sources	200.00	0.00
1920 Contributions/Donations from Private Sources	0.00	705.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	200.00	705.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	1,495.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	705.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,200.00	(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
1111 District Levy - Real Property	30.58	0.00
1112 District Levy - Personal Property	6.67	0.00
1114 District Levy - Pers Prop/Mobile Homes	13.05	8.64
1190 Penalties and Interest on Taxes	28.20	6.35
1510 Interest Earnings	236.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	315.31	14.99

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	60,781.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,781.82	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	315.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.99	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	330.30	(5)



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0731 Corvallis K-12 Schools

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
1XXX Revenues from Student Activities	220,122.78	251,903.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	220,122.78	251,903.02

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	203,936.40	246,450.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	203,936.40	246,450.65

Schedule Of Changes Worksheet

Beginning Fund Balance	95,922.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	251,903.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	246,450.65	(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)	101,374.80	(5)



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0731 Corvallis K-12 Schools

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
1920 Contributions/Donations from Private Sources	0.00	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,000.00

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

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

Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,000.00	(5)



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0731 Corvallis K-12 Schools

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	75,512.40	127,243.08
XX	39X 1XXX 112	Certified Teacher Staff Salaries	152,951.71	157,138.12
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	1,031.94	576.72
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	301,677.56	234,543.67
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	3,734,572.45	3,800,248.55
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	32,025.53	107,048.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,359.89	2,327.60
XX	XXX 26XX 41X	Energy Utility Services	191,331.20	197,565.07
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	58,670.00	66,655.68
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	28,881.95
XX	XXX 4XXX 725	Major Construction Services	527,900.39	648,635.66
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	4,640.00



Trustees' Financial Summary

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0731 Corvallis K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	201,324.33
b. Related Services Block Grant Entitlement	67,103.64
c. Total Entitlements Subject to Reversion	268,427.97

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)]	357,009.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	748,977.44
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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**** Recalculated ****

0731 Corvallis K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	394,221.35	0.00	0.00	0.00	
280	1XXX	2XX	132,924.13	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	1,226.74	0.00	0.00	0.00	
280	1XXX	6XX	7,570.22	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	90,206.08	0.00	0.00	0.00	
280	21XX	2XX	7,072.15	0.00	0.00	0.00	
280	21XX	3XX	35,423.20	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	249.36	0.00	0.00	0.00	
280	21XX	6XX	11,777.73	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	56,108.50	0.00	0.00	0.00	
280	24XX	2XX	11,923.10	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	49.95	0.00	0.00	0.00	
280	24XX	6XX	224.93	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	
Totals			748,977.44	0.00	0.00	0.00	748,977.44

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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**** Recalculated ****

0731 Corvallis K-12 Schools

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	307,601.00	0.00	38,000.00	0.00	345,601.00
Land Improvements	603,687.61	0.00	54,028.00	0.00	657,715.61
Buildings	10,382,343.83	0.00	1,194,923.71	0.00	11,577,267.54
Machinery and Equipment	1,673,173.53	0.00	29,345.26	5,148.00	1,697,370.79
Construction in Progress	365,358.89	0.00	0.00	365,358.89	0.00
Totals at Historical Cost	13,332,164.86	0.00	1,316,296.97	370,506.89	14,277,954.94
Less Accumulated Depreciation For:					
Improvement Accum	134,637.46	0.00	34,106.61	0.00	168,744.07
Building Accum	3,665,628.49	0.00	255,520.65	0.00	3,921,149.14
Machinery and Equipment Accum	979,184.54	0.00	115,847.64	4,489.60	1,090,542.58
Total Accumulated Depreciation	4,779,450.49	0.00	405,474.90	4,489.60	5,180,435.79
Governmental Activities, Capital Assets, net	8,552,714.37	0.00	910,822.07	366,017.29	9,097,519.15

* 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.



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0731 Corvallis K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	106,504.00	21,656.00	0.00	0.00	128,160.00	15,000.00	113,160.00
Loans Payable	0.00	86,000.00	0.00	0.00	86,000.00	7,356.00	78,644.00
Other Post Employment Benefits	932,173.00	41,616.00	0.00	0.00	973,789.00	0.00	973,789.00
Total Governmental Activity							
Long-Term Liabilities	1,038,677.00	149,272.00	0.00	0.00	1,187,949.00	22,356.00	1,165,593.00

* 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.