



Trustees' Financial Summary

FY2012-13

Submit ID: 0778-62614308

**43 Roosevelt County
0778 Culbertson H S**

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk: Lora Finnicum

Phone #: (406) 787-6245

(Signature)

(Date)

Chair, Board of Trustees: Paul Finnicum

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
301	Vo Ed Agriculture	STATE	state	State
302	Vo Ed Business/Marketing	STATE	state	State
305	Title I, Part G, Advanced Placement	FEDERAL	state	84.330C
306	Miscellaneous State Grant	STATE	state	State
313	Jobs for Montana Graduates	STATE	state	State
315	MiSCELLANEOUS	LOCAL	LOCAL	
316	Vo Ed Carl Perkins Basic Grant	FEDERAL	43-0778-8110	84.048A
321	Advancing Agriculture Education Program	STATE	state	NA
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	91,325.90	52,348.51		5,964.17
02	Taxes Receivable - Real and Personal (120-149)	49,900.49	10,566.37		
03	Taxes Receivable - Protested (150-159)	2,265.12	484.42		
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	143,491.51	63,399.30		5,964.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	52,165.61	11,050.79		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	52,165.61	11,050.79		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	91,325.90	52,348.51		5,964.17
52	TOTAL FUND BALANCE/EQUITY	91,325.90	52,348.51		5,964.17
53	TOTAL LIABILITIES AND FUND BALANCE	143,491.51	63,399.30		5,964.17



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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)		81,037.63	45,594.08	14,860.17
02	Taxes Receivable - Real and Personal (120-149)				1,377.92
03	Taxes Receivable - Protested (150-159)				51.70
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		81,037.63	45,594.08	16,289.79
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,429.62
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,429.62
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,899.46	
48	Fund Balance for Budget		81,037.63	43,694.62	14,860.17
52	TOTAL FUND BALANCE/EQUITY		81,037.63	45,594.08	14,860.17
53	TOTAL LIABILITIES AND FUND BALANCE		81,037.63	45,594.08	16,289.79



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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)	1,239.21			8,301.47
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,399.19			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,638.40			8,301.47
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	2,638.40			8,301.47
52	TOTAL FUND BALANCE/EQUITY	2,638.40			8,301.47
53	TOTAL LIABILITIES AND FUND BALANCE	2,638.40			8,301.47



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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)			178,962.99	
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			178,962.99	
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			178,962.99	
52	TOTAL FUND BALANCE/EQUITY			178,962.99	
53	TOTAL LIABILITIES AND FUND BALANCE			178,962.99	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1.66	0.16		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1.66	0.16		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	1.66	0.16		
52	TOTAL FUND BALANCE/EQUITY	1.66	0.16		
53	TOTAL LIABILITIES AND FUND BALANCE	1.66	0.16		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
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		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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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)	26,165.20		57,845.78	
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	26,165.20		57,845.78	
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	26,165.20		57,845.78	
52	TOTAL FUND BALANCE/EQUITY	26,165.20		57,845.78	
53	TOTAL LIABILITIES AND FUND BALANCE	26,165.20		57,845.78	



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



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



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Balance Sheet

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



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

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

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	330,679.41	341,938.29
1113 District Levy - Heavy Motor Vehicles	0.00	73.93
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,962.86	0.00
1190 Penalties and Interest on Taxes	149.08	1,034.32
1510 Interest Earnings	54.21	176.49
1900 Other Revenue from Local Sources	18.01	153.09
3110 Direct State Aid	385,153.28	374,809.05
3111 Quality Educator	25,805.29	26,009.10
3112 At Risk Student	1,992.48	2,007.00
3113 Indian Education For All	1,958.40	1,815.60
3114 American Indian Achievement Gap	6,200.00	5,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,700.05	12,610.92
3120 State Guaranteed Tax Base Aid	131,868.74	115,556.25
3444 State School Block Grant	45,611.78	51,786.66
3446 SB372 Block Grant Reimbursement	0.00	2,894.73
3460 Montana Oil and Gas Tax	62,334.57	99,742.51
5200 Sale or Compensation for Loss of Assets	193.75	237.50
7810 Education Jobs Fund	451.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,011,133.63	1,036,645.44

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	281,243.74	322,132.31
2XX Personal Services - Employee Benefits	8,431.96	11,190.19
3XX Purchased Professional and Technical Services	6,320.86	2,405.59
5XX Other Purchased Services	39.00	915.21
6XX Supplies and Materials	37,764.77	29,680.92
21XX Support Services - Students		
5XX Other Purchased Services	1,875.00	1,875.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	32,458.00
2XX Personal Services - Employee Benefits	0.00	459.73
5XX Other Purchased Services	22,946.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	9,143.05	0.00
2XX Personal Services - Employee Benefits	59.69	0.00
6XX Supplies and Materials	1,134.76	3,239.33



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Program	Function	Object	2012 Value	2013 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	43,934.72	43,934.78
			2XX Personal Services - Employee Benefits	324.24	324.24
			3XX Purchased Professional and Technical Services	1,705.79	805.84
			5XX Other Purchased Services	16,256.18	5,465.30
			6XX Supplies and Materials	954.73	1,812.85
			810 Dues and Fees	4,436.50	3,082.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	71,767.24	48,000.00
			2XX Personal Services - Employee Benefits	21,539.20	17,488.43
			5XX Other Purchased Services	948.07	526.54
			6XX Supplies and Materials	1,298.92	3,114.05
			810 Dues and Fees	490.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	28,226.81	30,166.44
			2XX Personal Services - Employee Benefits	184.27	427.28
			6XX Supplies and Materials	139.27	90.44
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	72,091.54	76,346.85
			2XX Personal Services - Employee Benefits	470.64	1,081.37
			4XX Purchased Property Services	42,506.57	36,182.92
			6XX Supplies and Materials	19,178.53	31,928.80
			7XX Property and Equipment Acquisition	18,000.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,774.27	18,300.56
			2XX Personal Services - Employee Benefits	93.19	259.21
			6XX Supplies and Materials	1,484.47	208.74
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,506.91	1,387.11
	329 State Miscellaneous Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,140.00	2,848.55
			2XX Personal Services - Employee Benefits	13.97	40.35
			5XX Other Purchased Services	1,404.63	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	79,036.06	88,975.62
			2XX Personal Services - Employee Benefits	748.44	648.48
			5XX Other Purchased Services	4,255.58	8,420.64
			6XX Supplies and Materials	7,920.97	9,103.81
		27XX Student Transportation Services			



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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
	390 State Career & Technical Ed Entitlement - Undistributed				
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,333.20	3,919.60
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	4,356.84	5,310.18
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			5XX Other Purchased Services	14,840.45	9,167.80
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	8,375.00	7,135.00
			2XX Personal Services - Employee Benefits	54.67	101.06
			5XX Other Purchased Services	15,088.48	13,157.34
			6XX Supplies and Materials	650.90	0.00
			810 Dues and Fees	1,085.00	1,000.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			5XX Other Purchased Services	27,030.00	21,696.59
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	28,118.22	28,354.18
			2XX Personal Services - Employee Benefits	183.57	401.61
			3XX Purchased Professional and Technical Services	485.00	1,587.00
			5XX Other Purchased Services	21,718.82	12,321.37
			6XX Supplies and Materials	2,219.82	0.00
			810 Dues and Fees	2,550.00	2,500.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	300.00	7,732.51
			2XX Personal Services - Employee Benefits	1.96	109.52
			6XX Supplies and Materials	0.00	7,905.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	3,137.09	3,298.98
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	827.58
			6XX Supplies and Materials	1,945.07	9,868.64
			7XX Property and Equipment Acquisition	0.00	9,781.41
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	350.00
			5XX Other Purchased Services	0.00	2,079.14
			810 Dues and Fees	0.00	2,950.00
		24XX Support Services - School Administration			



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
910 Budget Amendment					
1XX Regular Education Programs - Elementary/Secondary					
24XX Support Services - School Administration					
			810 Dues and Fees	0.00	470.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	8,391.55
			6XX Supplies and Materials	0.00	803.11
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	38,054.93	0.00
720 School Sponsored Athletics					
35XX Extracurricular - Athletics					
			3XX Purchased Professional and Technical Services	0.00	50.00
910 Food Services					
31XX Food Services					
			4XX Purchased Property Services	0.00	834.67
			6XX Supplies and Materials	0.00	13,593.90
910 Subtotal				<u>40,000.00</u>	<u>50,000.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>1,000,319.56</u></u>	<u><u>1,011,025.72</u></u>

Schedule Of Changes Worksheet

Beginning Fund Balance					106,081.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,036,645.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,011,025.72	(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	40,375.27	(4b)	-40,375.27	
					-40,375.27	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					91,325.90	(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	81,968.93	87,867.70
1113 District Levy - Heavy Motor Vehicles	0.00	18.99
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,216.95	0.00
1190 Penalties and Interest on Taxes	33.61	98.35
1510 Interest Earnings	89.96	92.88
2220 County On-Schedule Trans Reimb	31,904.18	30,324.14
3210 State On-Schedule Trans Reimb	25,819.03	28,255.01
3444 State School Block Grant	1,110.37	2,651.97
3446 SB372 Block Grant Reimbursement	0.00	722.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	142,143.03	150,031.73

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	13,350.00	13,350.00
25XX Support Services - Business		
1XX Personal Services - Salaries	6,561.60	6,744.12
27XX Student Transportation Services		
5XX Other Purchased Services	113,331.61	122,712.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	133,243.21	142,806.31



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						45,123.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						150,031.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						142,806.31	(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)						52,348.51	(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	19.06	14.02
1611 National School Lunch Program	41,871.71	34,149.74
4550 Federal Child Nutrition	61,055.68	59,967.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,946.45	94,131.71

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	57,847.42	52,412.23
6XX Supplies and Materials	44,524.91	40,771.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	102,372.33	93,183.44

Schedule Of Changes Worksheet

Beginning Fund Balance		5,015.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		94,131.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		93,183.44	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		5,964.17	(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	261.67	221.44
2240 County Retirement Distribution	110,962.02	111,855.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,223.69	112,076.98

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	45,524.60	47,278.37
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,214.84	3,854.06
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,410.75	1,422.23
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,713.33	8,274.81
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,808.54	7,430.38
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,024.99	5,332.02
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,892.79	10,850.63
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,209.67	3,639.92
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	331.27	390.93
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,766.54	13,313.40
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,268.88	706.27
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,641.71	1,105.27
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		



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

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

PRC	Program	Function	Object	2012 Value	2013 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,757.45	3,306.00
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	7,549.85	8,031.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				112,115.21	114,935.81

Schedule Of Changes Worksheet

Beginning Fund Balance						83,896.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						112,076.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						114,935.81	(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)						81,037.63	(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
301 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,960.00
302 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,657.00
306 Miscellaneous State Grant	
3290 State - Other State Grants	2,230.36
313 Jobs for Montana Graduates	
3290 State - Other State Grants	5,000.00
315 MISCELLANEOUS	
1510 Interest Earnings	90.11
316 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,981.00
321 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,118.47

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

PRC Program Function Object	2013 Value
301 Vo Ed Agriculture	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	2,960.00
302 Vo Ed Business/Marketing	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,657.00
305 Title I, Part G, Advanced Placement	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	3,849.00
313 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	2,061.22
6XX Supplies and Materials	1,617.75
27XX Student Transportation Services	
5XX Other Purchased Services	1,243.13



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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
313 Subtotal	4,922.10
316 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,331.74
6XX Supplies and Materials	1,649.26
316 Subtotal	2,981.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,369.10

Schedule Of Changes Worksheet

Beginning Fund Balance	46,662.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,118.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,369.10	(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 1,899.46 Less Last Year 1,717.00 (4b) 182.46		
	182.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,594.08	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
301 Vo Ed Agriculture	2,960.00	2,960.00	0.00
302 Vo Ed Business/Marketing	1,657.00	1,657.00	0.00
305 Title I, Part G, Advanced Placement	0.00	3,849.00	-3,849.00
306 Miscellaneous State Grant	2,230.36	0.00	2,230.36
313 Jobs for Montana Graduates	5,000.00	4,922.10	77.90
315 MISCELLANEOUS	90.11	0.00	90.11
316 Vo Ed Carl Perkins Basic Grant	2,981.00	2,981.00	0.00
321 Advancing Agriculture Education Program	200.00	0.00	200.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Total

15,118.47

16,369.10

-1,250.63



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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	5,356.26	14,288.43
1113 District Levy - Heavy Motor Vehicles	0.00	3.14
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	84.62	0.00
1190 Penalties and Interest on Taxes	2.55	13.84
1510 Interest Earnings	25.90	18.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,469.33	14,324.11

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	8,756.05	5,024.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,756.05	5,024.25

Schedule Of Changes Worksheet

Beginning Fund Balance	5,560.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,324.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,024.25	(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)	14,860.17	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	11.84	9.75
1900 Other Revenue from Local Sources	40.00	0.00
3260 State Driver's Education Reimbursement	2,211.67	1,399.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,263.51	1,408.94

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

PRC Program Function Object	2012 Value	2013 Value
180 Summer School		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	3,304.34
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	160.00	0.00
6XX Supplies and Materials	732.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	892.05	3,304.34

Schedule Of Changes Worksheet

Beginning Fund Balance		4,533.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,408.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,304.34 (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 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,638.40 (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	27.10	13.28
5300 Operating Transfers from Other Funds	3,137.09	3,298.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,164.19	3,312.26

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	2,690.39
25XX Support Services - Business		
1XX Personal Services - Salaries	886.40	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	522.48	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	2,032.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,441.08	2,690.39

Schedule Of Changes Worksheet

Beginning Fund Balance	7,679.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,312.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,690.39	(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	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,301.47	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	100.63	187.50
4820 Federal Impact Aid - Title VIII	227,895.09	148,947.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	227,995.72	149,135.16

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	30,000.00	0.00
6XX Supplies and Materials	770.40	3,916.00
26XX Operation and Maintenance of Plant Services		
440 Bldg & Grounds Repair and Main Services	0.00	6,696.00
6XX Supplies and Materials	0.00	750.00
27XX Student Transportation Services		
5XX Other Purchased Services	5,000.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	193,674.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	229,445.02	11,362.00

Schedule Of Changes Worksheet

Beginning Fund Balance	41,189.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149,135.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,362.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	178,962.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.65	1.66
3281 State Technology Aid	939.33	893.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	939.98	895.29

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	941.73	894.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	941.73	894.28

Schedule Of Changes Worksheet

Beginning Fund Balance	64.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	895.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	894.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 63.85 (4b)	-63.85	
		-63.85 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1.66 (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	0.02	0.16
3445 State Combined Fund School Block Grant	7.77	107.64
3447 SB372 Combined Block Grant Reimbursement	0.00	46.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.79	154.62

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

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	16.39	154.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16.39	154.48

Schedule Of Changes Worksheet

Beginning Fund Balance		16.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		154.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		154.48	(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	16.39	(4b)	-16.39
			-16.39 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	104.49	68.34
1900 Other Revenue from Local Sources	25,016.08	18,878.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,120.57	18,946.87

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

PRC Program Function Object	2012 Value	2013 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	21,524.80	19,818.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,524.80	19,818.44

Schedule Of Changes Worksheet

Beginning Fund Balance		27,036.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		18,946.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		19,818.44	(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)		26,165.20	(5)



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

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

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	159,426.15	0.00
1900 Other Revenue from Local Sources	100.00	0.00
1XXX Revenues from Student Activities	0.00	162,675.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	159,526.15	162,675.85

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	162,845.18	167,578.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	162,845.18	167,578.35

Schedule Of Changes Worksheet

Beginning Fund Balance		62,748.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		162,675.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		167,578.35	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		(4b)
		0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		57,845.78	(5)



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Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	11,270.01	18,300.56
XX	39X 1XXX 112	Certified Teacher Staff Salaries	67,186.06	77,508.12
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	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	278,836.06	283,120.96
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,361.45	3,921.84
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	256.42	1,081.59
XX	XXX 26XX 41X	Energy Utility Services	17,770.00	24,903.19
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	353,770.55	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,610.92
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,610.92

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,203.36
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,159.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,155.62
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: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,300.56	0.00	0.00	0.00	
280	1XXX	2XX	259.21	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	208.74	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	1,387.11	0.00	0.00	0.00	
Totals			20,155.62	0.00	0.00	0.00	20,155.62

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

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



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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,783.00	0.00	0.00	0.00	1,783.00
Land Improvements	94,746.00	0.00	0.00	0.00	94,746.00
Buildings	2,442,873.00	-1.00	9,781.00	0.00	2,452,653.00
Machinery and Equipment	53,293.00	0.00	0.00	14,829.00	38,464.00
Totals at Historical Cost	2,592,695.00	-1.00	9,781.00	14,829.00	2,587,646.00
Less Accumulated Depreciation For:					
Improvement Accum	20,536.00	0.00	4,404.00	0.00	24,940.00
Building Accum	707,374.00	0.00	43,799.00	0.00	751,173.00
Machinery and Equipment Accum	59,291.00	0.00	3,614.00	14,829.00	48,076.00
Total Accumulated Depreciation	787,201.00	0.00	51,817.00	14,829.00	824,189.00
Governmental Activities, Capital Assets, net	1,805,494.00	-1.00	-42,036.00	0.00	1,763,457.00

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

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

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2013			

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
Governmental Activities*							
Compensated Absences	48,124.40	9,539.14	0.00	0.00	57,663.54	0.00	57,663.54
Loans Payable	122,041.00	0.00	11,813.27	0.00	110,227.73	13,116.96	97,110.77
Total Governmental Activity							
Long-Term Liabilities	170,165.40	9,539.14	11,813.27	0.00	167,891.27	13,116.96	154,774.31

* 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.